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2000 Statewide Equalization Actions

Co. #	County	Residential	Commercial	Agland	Ind.	Recr.
1	Adams	---	+ 5%	---		
2	Antelope	---	---	---		
3	Arthur	---	---	---		
4	Banner	---	---	---		
5	Blaine	---	---	---		
6	Boone	---	---	---		
7	Box Butte	---	---	---		
8	Boyd	None	None	None		
9	Brown	---	---	+ 8% Area 1 Grass		
10	Buffalo	---	---	---		
11	Burt	---	- 5%	---		
12	Butler	---	---	---		
13	Cass	---	---	---		
14	Cedar	None	None	---		
15	Chase	None	None	None		
16	Cherry	None	None	None		
17	Cheyenne	---	---	---		
18	Clay	---	+ 6%	---		
19	Colfax	---	---	---		
20	Cuming	---	---	---		
21	Custer	---	---	---		
22	Dakota	---	---	---		
23	Dawes	None	None	None		
24	Dawson	---	---	---		
25	Deuel	+ 5% Big Springs + 19% Chappell	---	---		

2000 Statewide Equalization Actions						
Co. #	County	Residential	Commercial	Agland	Ind.	Recr.
26	Dixon	---	---	---		
27	Dodge	---	---	---		
28	Douglas	---	+ 7%	---		
29	Dundy	---	---	---		
30	Fillmore	---	---	---		
31	Franklin	---	---	---		
32	Frontier	---	---	- 10% Area 2		
33	Furnas	---	---	---		
34	Gage	---	---	---		
35	Garden	---	- 5%	---		
36	Garfield	---	---	---		
37	Gosper	---	---	---		
38	Grant	---	---	---		
39	Greeley	---	---	---		
40	Hall	---	None	---		
41	Hamilton	---	---	---		
42	Harlan	+ 23% Orleans + 28% Rural Res. + 13% Villages + 37% N. Shore Cabins + 5% Oxford	---	---		
43	Hayes	None	---	---		
44	Hitchcock	---	---	---		

2000 Statewide Equalization Actions						
Co. #	County	Residential	Commercial	Agland	Ind.	Recr.
45	Holt	+ 28% Status 2 (vacant lots)	+ 17%	---		
46	Hooker	---	---	---		
47	Howard	---	---	---		
48	Jefferson	---	---	---		
49	Johnson	None	None	None		
50	Kearney	---	---	---		
51	Keith	---	---	---		
52	Keya Paha	---	---	---		
53	Kimball	---	- 7%	---		
54	Knox	---	+ 17% except Verdigre	---		
55	Lancaster	---	None	---		
56	Lincoln	---	---	---		
57	Logan	---	---	---		
58	Loup	---	---	---		
59	Madison	+ 13% Locations 2 Suburban + 24% Locations 3 Rural	None	None		
60	McPherson	---	---	---		
61	Merrick	---	---	---		
62	Morrill	---	---	---		
63	Nance	---	+ 11%	+ 9%		
64	Nemaha	---	---	---		
65	Nuckolls	---	---	---		

2000 Statewide Equalization Actions						
Co. #	County	Residential	Commercial	Agland	Ind.	Recr.
66	Otoe	---	---	---		
67	Pawnee	None	None	---		
68	Perkins	---	---	---		
69	Phelps	None	None	None		
70	Pierce	---	---	---		
71	Platte	---	---	---		
72	Polk	---	---	---		
73	Red Willow	---	---	---		
74	Richardson	---	---	---		
75	Rock	---	---	---		
76	Saline	---	---	---		
77	Sarpy	---	---	---		
78	Saunders	---	---	None		
79	Scotts Bluff	None	None	None		
80	Seward	---	---	---		
81	Sheridan	---	+ 6% Gordon	---		
82	Sherman	---	- 8.5%	---		
83	Sioux	---	---	---		
84	Stanton	---	---	---		
85	Thayer	---	---	---		
86	Thomas	---	---	---		
87	Thurston	---	---	---		
88	Valley	---	---	---		
89	Washington	---	---	None		
90	Wayne	---	---	---		
91	Webster	---	---	---		

2000 Statewide Equalization Actions						
Co. #	County	Residential	Commercial	Agland	Ind.	Recr.
92	Wheeler	None	---	None		
93	York	---	---	—		

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN ADAMS COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDERS
ADJUSTING VALUES**

Filed May 5, 2000

APPEARANCES:

For the County: Susan Fredricks
Adams County Assessor
500 West Fourth Street
Hastings, NE 68901

SUMMARY OF DECISION

The Commission finds that a just and equitable assessment of the real property in Adams County for tax year 2000 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial/Industrial Class of property within the County.

**I.
REPORT AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Adams County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 2000. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

**II.
REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the

“Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or

the corrections or adjustments to be made to the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. EVIDENCE BEFORE THE COMMISSION

The Commission has received and considered the entire record before it, including the testimony of witnesses and Exhibits 1 through 599, in reaching its decision.

V. FINDINGS OF FACT

The evidence before the Commission establishes the following:

A. RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 99.00.
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 14.65.
3. That the Price Related Differential is 102.97.
4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.

B.
COMMERCIAL/INDUSTRIAL CLASS OF PROPERTY

6. That the median indicated level of value for the Commercial/Industrial Class of property is 91.00. This level is not within the acceptable range set by state law.
7. That the Coefficient of Dispersion is 31.47.
8. That the Price Related Differential is 138.87.
9. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Commercial/Industrial Class of property.
10. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
11. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial/Industrial Class of property, or a subclass thereof.
12. That in order to make the proposed assessment just and equitable for the Commercial/Industrial Class of property in the County, an increase in the amount of 5% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
13. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Commercial/Industrial Class of property will be 96%, the COD will be 31.47, and the PRD will be 138.87.

C.
AGRICULTURAL CLASS OF PROPERTY

14. That the median indicated level of value for the Agricultural Class of property is 75.00.

This level is within the acceptable range set by state law.

15. That the Coefficient of Dispersion is 20.32.
16. That the Price Related Differential is 102.25.
17. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Agricultural Class of property.
18. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
19. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
20. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI. CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That a just and equitable assessment of the Residential Class of Property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
2. That the level and quality of assessments within the County for the Commercial/Industrial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial/Industrial Class of property, or a subclass

thereof.

3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
4. That a just and equitable assessment of the Agricultural Class of Property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

VII. ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 2000.
2. That the value of the Commercial/Industrial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the Commercial/Industrial Class be increased by 5%.
3. That this ordered adjustment shall be applied to all commercial/industrial real property in the County, including both land and improvements.
4. That the ordered adjustment shall be applied to all commercial/industrial real property in the County, whether that property is urban, suburban or rural.
5. That the ordered adjustment shall be applied to all commercial/industrial real property in the County, whether that property is an improvement to agricultural real property, farm sites, or recreational property.

6. That the ordered adjustment shall be applied to mobile homes, when coded commercial/industrial.
7. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 2000.
8. That these Findings and Orders shall be served on the Adams County Assessor, the Adams County Clerk, the Chairperson of the Adams County Board and the Adams County Attorney, on or before May 15, 2000, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
9. That on or before June 5, 2000, the Adams County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That the Property Tax Administrator shall audit the records of the Adams County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
11. That on or before August 1, 2000, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Adams County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 5th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN ANTELOPE COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Antelope County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by

the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Antelope County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 99%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 17.62.
3. That the Price Related Differential for the Residential Class of Property is 102.44.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That the median indicated level of value for the Commercial Class of property is 92%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 26.74.
8. That the Price Related Differential for the Commercial Class of property is 103.92.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
11. That the median indicated level of value for the Agricultural Class of property is 76%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 17.15.
13. That the Price Related Differential for the Agricultural Class of property is 100.29.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.

15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
16. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Antelope County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Antelope County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Antelope County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 21st day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN ARTHUR COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Arthur County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by

the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Arthur County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the statistical studies for the Residential Class of property are based on six sales.
That sales of only six parcels of residential property in a two-year period are insufficient to provide statistically reliable studies. Further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Residential Class of property.
2. That the statistical studies for the Commercial Class of property are based on five sales.
That sales of only five parcels of commercial property in a three-year period are insufficient to provide statistically reliable studies. Further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.
3. That the statistical studies for the Agricultural Class of property are based on five sales.
That sales of only five parcels of agricultural property in a three-year period are insufficient to provide statistically reliable studies. Further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Agricultural Class of property.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Arthur County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Arthur County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Arthur County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 24th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN BANNER COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Banner County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) .

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by

the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Banner County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the statistical studies for the Residential Class of property are based on 6 sales in a two-year period. That sales of the Residential Class of property are insufficient to provide statistically reliable studies. Further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Residential Class of property.
2. That there were no sales of commercial property within a three-year period. Further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.
3. That the median indicated level of value for the Agricultural Class of property is 75%.
4. That the Coefficient of Dispersion for the Agricultural Class of property is 16.35.
5. That the Price Related Differential for the Agricultural Class of property is 105.72.
6. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
7. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Banner County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Banner County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Banner County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 21st day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN BLAINE COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission finds and determines that the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Blaine County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 94%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 30.40.
3. That the Price Related Differential for the Residential Class of Property is 121.24.
4. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
5. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.
6. That the statistical studies for the Commercial Class of property are based only 2 sales out of a three-year period. Further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.
7. That the statistical studies for the Agricultural Class of property are based on 6 sales out of a three-year period. Further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Agricultural Class of property.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment by class or subclass by

a percentage need be made for Blaine County for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Blaine County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Blaine County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 21st day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN BOONE COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Boone County for tax year 2000.

DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by

the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Boone County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 92%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 20.83.
3. That the Price Related Differential for the Residential Class of Property is 105.57.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That the median indicated level of value for the Commercial Class of property is 94%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 26.77.
8. That the Price Related Differential for the Commercial Class of property is 118.73.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
11. That the median indicated level of value for the Agricultural Class of property is 77%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 18.38.
13. That the Price Related Differential for the Agricultural Class of property is 102.93.
14. That the statistical studies of the quality of assessments are representative of the quality of

assessments for the Agricultural Class of property.

15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Boone County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Boone County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Boone County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 21st day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN BOX BUTTE COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission finds and determines that the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Box Butte County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) At this point in the proceedings, the Commission has received and considered those Exhibits shown on Exhibit A, which is attached hereto and incorporated herein by reference. From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 94%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 17.63.
3. That the Price Related Differential for the Residential Class of Property is 102.88.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That the median indicated level of value for the Commercial Class of property is 99%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 21.13.
8. That the Price Related Differential for the Commercial Class of property is 94.71.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
11. That the median indicated level of value for the Agricultural Class of property is 77%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 15.97.

13. That the Price Related Differential for the Agricultural Class of property is 100.82.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

CONCLUSIONS OF LAW

The Commission, having found and determined that the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.), concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Box Butte County for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Box Butte County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Box Butte County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 19th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDERS
ASSESSMENTS OF REAL PROPERTY	)	(NO ADJUSTMENT TO VALUES
WITHIN BOYD COUNTY, NEBRASKA,	)	AFTER SHOW CAUSE HEARING)
FOR TAX YEAR 2000)	

Filed May 5, 2000

APPEARANCES:

For the County:	Wilma Audiss Boyd County Assessor P.O. Box 2 Butte, NE 68722
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SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Boyd County for tax year 2000.

**I.
REPORTS AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Boyd County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

**II.
REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the

“Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or

the corrections or adjustments to be made the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat.

§77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat.

§77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A. RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 94.00.
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 21.72.
3. That the Price Related Differential is 104.64.
4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not

appropriate, as shown by the COD and/or the PRD.

6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof should be made.

**B.
COMMERCIAL CLASS OF PROPERTY**

8. That the statistical studies for the Commercial Class of property are based on six sales; that these sales are insufficient to provide statistically reliable studies; and, further, that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.

**C.
AGRICULTURAL CLASS OF PROPERTY**

9. That the median indicated level of value for the Agricultural Class of property is 78.00. This level is within the acceptable range.
10. That the Coefficient of Dispersion is 21.73.
11. That the Price Related Differential is 103.86.
12. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Residential Class of property.
13. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
14. That the problems shown by the statistical studies are not problems which can be resolved

by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

15. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof should be made.

V.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Boyd County should be made by the Commission for tax year 2000.

VI. ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Boyd County for tax year 2000.
2. That these Findings and Orders shall be served on the Boyd County Assessor, the Boyd County Clerk, the Chairperson of the Boyd County Board and the Boyd County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 5th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN BROWN COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDERS
ADJUSTING VALUES**

Filed May 11, 2000

APPEARANCES:

For the County: Billy C. Carr
Brown County Assessor
148 West Fourth Street
Ainsworth, NE 69210

SUMMARY OF DECISION

The Commission finds that a just and equitable assessment of the real property in Brown County for tax year 2000 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Agricultural Class of property within the County.

**I.
REPORT AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Brown County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 2000. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any

class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. EVIDENCE BEFORE THE COMMISSION

The Commission has received and considered the entire record before it, including the testimony of witnesses and Exhibits 1 through 643, in reaching its decision.

V. FINDINGS OF FACT

The evidence before the Commission establishes the following:

A. RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 95.00.
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 20.25.
3. That the Price Related Differential is 105.56.
4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not

appropriate, as shown by the COD and/or the PRD.

6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 92.00.
This level is within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 26.96.
10. That the Price Related Differential is 98.08.
11. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
13. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Commercial Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
14. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

**C.
AGRICULTURAL CLASS OF PROPERTY**

15. That the median indicated level of value for the Agricultural Class of property is 73.00.
This level is not within the acceptable range set by state law.
16. That the Coefficient of Dispersion is 23.16.
17. That the Price Related Differential is 103.18.
18. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Agricultural Class of property.
19. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
20. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Agricultural Class of property, or a subclass thereof.
21. That in order to make the proposed assessment just and equitable for the Agricultural Class of property in the County, an increase in the amount of 8% must be made to the Agricultural Subclass "Market Area 1" majority land use of grass in order to bring the median indicated level of value from 71.31 to 77.02, the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
22. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Agricultural Class of property will be 78%, the COD will be 22.82, and the PRD will be 102.22.

VI. CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That while the assessments made for the Commercial Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
3. That the level and quality of assessments within the County for the Agricultural Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Agricultural Class of property, or a subclass thereof.

VII. ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 2000.
2. That no adjustment by a percentage by the Commission shall be made to the values of the Commercial Class of real property in the County, or a subclass thereof, for tax year 2000.
3. That the value of the Agricultural Subclass of property "Market Area 1" majority land use of grass in the County be adjusted to the midpoint of the acceptable range (i.e., 77%),

which requires that the subclass be increased by 8%.

4. That the ordered adjustment shall be applied to grass land only in Agricultural Market Area 1, which does not include improvements to agricultural real property or farm sites.
5. That these Findings and Orders shall be served on the Brown County Assessor, the Brown County Clerk, the Chairperson of the Brown County Board and the Brown County Attorney, on or before May 15, 2000, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
6. That on or before June 5, 2000, the Brown County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
7. That the Property Tax Administrator shall audit the records of the Brown County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
8. That on or before August 1, 2000, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Brown County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 11th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN BUFFALO COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Buffalo County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by

the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Buffalo County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 98.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 6.58.
3. That the Price Related Differential for the Residential Class of Property is 101.12.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 96.
7. That the Coefficient of Dispersion for the Commercial Class of property is 9.55.
8. That the Price Related Differential for the Commercial Class of property is 101.90.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 76.00.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 19.71.
13. That the Price Related Differential for the Agricultural Class of property is 101.83.

14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Buffalo County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Buffalo County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Buffalo County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN BURT COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**AMENDED
FINDINGS AND ORDERS
ADJUSTING VALUES**

Filed April 27, 2000

APPEARANCES:

For the County: Joni Renshaw
 Burt County Assessor
 111 North 13th Street
 Tekamah, NE 68061

SUMMARY OF DECISION

The Commission finds that a just and equitable assessment of the real property in Burt County for tax year 2000 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.
REPORT AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Burt County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 2000. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any

class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. EVIDENCE BEFORE THE COMMISSION

The Commission has received and considered the entire record before it, including the testimony of witnesses and Exhibits 1 through 508, in reaching its decision.

V. FINDINGS OF FACT

The evidence before the Commission establishes the following:

A. RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 95.00.
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 15.65.
3. That the Price Related Differential is 102.69.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not

appropriate, as shown by the COD and/or the PRD.

6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.
COMMERCIAL CLASS OF PROPERTY**

8. That the median indicated level of value for the Commercial Class of property is 101.00.
This level is within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 20.92.
10. That the Price Related Differential is 103.17.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
13. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
14. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, a decrease in the amount of 5% must be made in order to

bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

15. The Commission further finds that if such a decrease is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 20.92, and the PRD will be 103.18.

**C.
AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 78.00.
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 17.73.
18. That the Price Related Differential is 107.60.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
21. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
22. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI. CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.
3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VII. ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 2000.
2. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be decreased by 5%.
3. That this ordered adjustment shall be applied to all commercial real property in the

County, including both land and improvements.

4. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.
5. That the ordered adjustment shall be applied to mobile homes, if coded commercial.
6. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 2000.
7. That these Findings and Orders shall be served on the Burt County Assessor, the Burt County Clerk, the Chairperson of the Burt County Board and the Burt County Attorney, on or before May 15, 2000, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
8. That on or before June 5, 2000, the Burt County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
9. That the Property Tax Administrator shall audit the records of the Burt County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That on or before August 1, 2000, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Burt County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 27th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN BUTLER COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Butler County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Butler County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 96%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 7.38.
3. That the Price Related Differential for the Residential Class of Property is 100.52.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 97%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 10.68.
8. That the Price Related Differential for the Commercial Class of property is 103.75.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.
12. That the median indicated level of value for the Agricultural Class of property is 77%.
13. That the Coefficient of Dispersion for the Agricultural Class of property is 13.89.

14. That the Price Related Differential for the Agricultural Class of property is 102.21.
15. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
16. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Butler County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Butler County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Butler County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 21st day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN CASS COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Cass County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for ^ County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 93.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 12.71.
3. That the Price Related Differential for the Residential Class of Property is 100.07.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 95.00.
7. That the Coefficient of Dispersion for the Commercial Class of property is 9.94.
8. That the Price Related Differential for the Commercial Class of property is 100.21.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the Property Tax Administrator certified to the Commission that the Department of Property Assessment and Taxation lacks sufficient information from which it could determine the level of value and quality of assessments for the Agricultural Class of Property (Special Valuation/Greenbelt).

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Cass County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Cass County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Cass County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 24th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDERS
ASSESSMENTS OF REAL PROPERTY	)	(NO ADJUSTMENT TO VALUES
WITHIN CEDAR COUNTY, NEBRASKA,	)	AFTER SHOW CAUSE HEARING)
FOR TAX YEAR 2000)	

Filed May 10, 2000

APPEARANCES:

For the County:	Don Hoelsing Cedar County Assessor P.O. Box 668 Hartington, NE 68739
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SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Cedar County for tax year 2000.

**I.
REPORTS AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Cedar County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat.

§77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat.

§77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A. RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 93.00.
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 23.08.
3. That the Price Related Differential is 105.55.
4. That the statistical studies of the quality of assessments are representative of the level and

quality of assessments for the Residential Class of property.

5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof should be made.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 98.00.
This level is within the acceptable range.
9. That the Coefficient of Dispersion is 30.59.
10. That the Price Related Differential is 110.27.
11. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
13. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
14. That therefore the Commission, based on the record before it, finds and determines that

no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof should be made.

**C.
AGRICULTURAL CLASS OF PROPERTY**

15. That the median indicated level of value for the Agricultural Class of property is 76.00.
This level is within the acceptable range.
16. That the Coefficient of Dispersion is 19.00.
17. That the Price Related Differential is 102.18.
18. That the statistical studies of the quality of assessments are representative of the level and quality of assessments of the Agricultural Class of property.
19. That the quality of the assessment practices of the County for this class of property is appropriate for this class of property, as shown by the COD and/or the PRD.
20. That the statistical measures are all within the appropriate ranges.

**V.
CONCLUSIONS OF LAW**

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Cedar County should be made by the Commission for tax year 2000.

**VI.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Cedar County for tax year 2000.
2. That these Findings and Orders shall be served on the Cedar County Assessor, the Cedar County Clerk, the Chairperson of the Cedar County Board and the Cedar County

Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 10th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDERS
ASSESSMENTS OF REAL PROPERTY	)	(NO ADJUSTMENT TO VALUES
WITHIN CHASE COUNTY, NEBRASKA,	)	AFTER SHOW CAUSE HEARING)
FOR TAX YEAR 2000)	

Filed May 3, 2000

APPEARANCES:

For the County:	Dorothy Bartels
	Chase County Assessor
	P.O. Box 1299
	Imperial, NE 69033

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Chase County for tax year 2000.

**I.
REPORTS AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Chase County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any

class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A. RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 98.00.
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 22.63.
3. That the Price Related Differential is 103.50.
4. That the statistical studies of the quality of assessments are representative of the quality of

assessments for the Residential Class of property.

5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof should be made.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 93.00.
This level is within the acceptable range.
9. That the Coefficient of Dispersion is 29.40.
10. That the Price Related Differential is 102.14.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments of the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
13. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
14. That therefore the Commission, based on the record before it, finds and determines that

no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof should be made.

**C.
AGRICULTURAL CLASS OF PROPERTY**

15. That the median indicated level of value for the Agricultural Class of property is 76.00.
This level is within the acceptable range.
16. That the Coefficient of Dispersion is 25.19.
17. That the Price Related Differential is 103.84.
18. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
19. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
20. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
21. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof should be made.

**V.
CONCLUSIONS OF LAW**

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Chase County should be made by the Commission for tax year 2000.

**VI.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Chase County for tax year 2000.
2. That these Findings and Orders shall be served on the Chase County Assessor, the Chase County Clerk, the Chairperson of the Chase County Board and the Chase County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 3rd day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDERS
ASSESSMENTS OF REAL PROPERTY	)	(NO ADJUSTMENT TO VALUES
WITHIN CHERRY COUNTY,	)	AFTER SHOW CAUSE HEARING)
NEBRASKA, FOR TAX YEAR 2000)	

Filed May 11, 2000

APPEARANCES:

For the County:	Mae Hanson
	Cherry County Assessor
	P.O. Box 379
	Valentine, NE 69201

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Cherry County for tax year 2000.

**I.
REPORTS AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Cherry County ("County"), as required by Neb. Rev. Stat .§77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any

class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A. RESIDENTIAL CLASS OF PROPERTY

1. Exhibit 603, the Amended PA&T Assessor Statistics, shows that the median indicated level of value for the Residential Class of property is 94.00. This level is within the acceptable range.
2. That the Coefficient of Dispersion is 20.01.
3. That the Price Related Differential is 106.08.

4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof should be made.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 93.00.
This level is within the acceptable range.
9. That the Coefficient of Dispersion is 24.34.
10. That the Price Related Differential is 103.99.
11. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
13. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

14. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof should be made.

**C.
AGRICULTURAL CLASS OF PROPERTY**

15. That the median indicated level of value for the Agricultural Class of property is 77.00.
This level is within the acceptable range.
16. That the Coefficient of Dispersion is 18.14.
17. That the Price Related Differential is 104.47.
18. That the statistical studies of the quality of assessments are representative of the level and quality of assessments of the Agricultural Class of property.
19. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
20. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
21. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof should be made.

**V.
CONCLUSIONS OF LAW**

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Cherry County should be made by the Commission for tax year 2000.

**VI.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Cherry County for tax year 2000.
2. That these Findings and Orders shall be served on the Cherry County Assessor, the Cherry County Clerk, the Chairperson of the Cherry County Board and the Cherry County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 11th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN CHEYENNE COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass or property within Cheyenne County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Cheyenne County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 99.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 12.69.
3. That the Price Related Differential for the Residential Class of Property is 101.41.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 100.00.
7. That the Coefficient of Dispersion for the Commercial Class of property is 20.49.
8. That the Price Related Differential for the Commercial Class of property is 113.93.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
12. That the median indicated level of value for the Agricultural Class of property is 75.00.

13. That the Coefficient of Dispersion for the Agricultural Class of property is 12.87.
14. That the Price Related Differential for the Agricultural Class of property is 103.72.
15. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
16. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Cheyenne County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Cheyenne County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Cheyenne County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 24th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN CLAY COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**AMENDED
FINDINGS AND ORDERS
ADJUSTING VALUES**

Filed April 26, 2000

APPEARANCES:

For the County: Christine Flesner
Clay County Assessor
111 West Fairfield Street
Clay Center, NE 68933

SUMMARY OF DECISION

The Commission finds that a just and equitable assessment of the real property in Clay County for tax year 2000 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.
REPORT AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Clay County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 2000. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any

class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. EVIDENCE BEFORE THE COMMISSION

The Commission has received and considered the entire record before it, including the testimony of witnesses and Exhibits 1 through 520, in reaching its decision.

V. FINDINGS OF FACT

The evidence before the Commission establishes the following:

A. RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 92.00.
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 20.62.
3. That the Price Related Differential is 105.56.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.

5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.
COMMERCIAL CLASS OF PROPERTY**

8. That the median indicated level of value for the Commercial Class of property is 91.00.
This level is not within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 34.70.
10. That the Price Related Differential is 105.54.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
13. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
14. That in order to make the proposed assessment just and equitable for the Commercial

Class of property in the County, an increase in the amount of 6% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

15. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 32.58, and the PRD will be 102.90, as shown on Exhibit 520.

**C.
AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 75.00.
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 13.32.
18. That the Price Related Differential is 105.74.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
21. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
22. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI. CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.
3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VII. ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 2000.
2. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be increased by 6%.
3. That this ordered adjustment shall be applied to all commercial real property in the

County, including both land and improvements.

4. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.
5. That the ordered adjustment shall be applied to mobile homes, if coded commercial.
6. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 2000.
7. That these Findings and Orders shall be served on the Clay County Assessor, the Clay County Clerk, the Chairperson of the Clay County Board and the Clay County Attorney, on or before May 15, 2000, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
8. That on or before June 5, 2000, the Clay County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
9. That the Property Tax Administrator shall audit the records of the Clay County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That on or before August 1, 2000, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Clay County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 26th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN COLFAX COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass or property within Colfax County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Colfax County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 94.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 17.76.
3. That the Price Related Differential for the Residential Class of Property is 101.09.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 93.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 24.26.
9. That the Price Related Differential for the Commercial Class of property is 100.85.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that

no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.

13. That the median indicated level of value for the Agricultural Class of property is 75.00.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 20.78.
15. That the Price Related Differential for the Agricultural Class of property is 103.56.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Colfax County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Colfax County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor,

the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Colfax County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 24th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN CUMING COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass or property within Cuming County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Cuming County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 95.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 17.00.
3. That the Price Related Differential for the Residential Class of Property is 101.88.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 95.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 25.21.
9. That the Price Related Differential for the Commercial Class of property is 108.99.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that

no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.

13. That the median indicated level of value for the Agricultural Class of property is 74.00.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 14.95.
15. That the Price Related Differential for the Agricultural Class of property is 104.02.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Cuming County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Cuming County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor,

the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Cuming County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 24th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN CUSTER COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Custer County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Custer County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 93.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 27.38.
3. That the Price Related Differential for the Residential Class of Property is 109.04.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof, is necessary.
7. That the median indicated level of value for the Commercial Class of property is 96.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 31.83.
9. That the Price Related Differential for the Commercial Class of property is 102.92.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that

no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

13. That the median indicated level of value for the Agricultural Class of property is 77.00.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 18.25.
15. That the Price Related Differential for the Agricultural Class of property is 100.65.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Custer County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Custer County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Custer County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 21st day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN DAKOTA COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Dakota County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Dakota County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 14.36.
3. That the Price Related Differential for the Residential Class of Property is 99.32.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 94.00.
7. That the Coefficient of Dispersion for the Commercial Class of property is 26.74.
8. That the Price Related Differential for the Commercial Class of property is 108.74.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
11. That the median indicated level of value for the Agricultural Class of property is 74.00.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 20.10.
13. That the Price Related Differential for the Agricultural Class of property is 103.75.
14. That the statistical studies of the quality of assessments are representative of the quality of

assessments for the Agricultural Class of property.

15. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Dakota County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Dakota County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the State Assessing Official, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Dakota County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 24th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN DAWES COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDERS
(NO ADJUSTMENT TO VALUES
AFTER SHOW CAUSE HEARING)**

Filed May 3, 2000

APPEARANCES:

For the County: Connie S. Sandoz
 Dawes County Assessor
 451 Main Street
 Chadron, NE 69337

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Dawes County for tax year 2000.

**I.
REPORTS AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Dawes County (“County”), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (“Commission”) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any

class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A. RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 98.00.
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 17.98.
3. That the Price Related Differential is 102.20.
4. That the quality of the assessment practices of the County for this class of property is not

appropriate, as shown by the COD and/or the PRD.

5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof should be made.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 94.00.
This level is within the acceptable range.
8. That the Coefficient of Dispersion is 27.24.
9. That the Price Related Differential is 112.36.
10. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof should be made.

**C.
AGRICULTURAL CLASS OF PROPERTY**

13. That the median indicated level of value for the Agricultural Class of property is 78.00.
This level is within the acceptable range.
14. That the Coefficient of Dispersion is 24.58.
15. That the Price Related Differential is 111.47.
16. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof should be made.

**V.
CONCLUSIONS OF LAW**

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Dawes County should be made by the Commission for tax year 2000.

**VI.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Dawes County for tax year 2000.

2. That these Findings and Orders shall be served on the Dawes County Assessor, the Dawes County Clerk, the Chairperson of the Dawes County Board and the Dawes County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 3rd day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN DAWSON COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Dawson County for tax year 2000.

DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”

Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by

the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Dawson County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record

before it, the Commission finds and determines as follows:

That the median indicated level of value for the Residential Class of property is 94%.

1. That the Coefficient of Dispersion for the Residential Class of Property is 17.87.
2. That the Price Related Differential for the Residential Class of Property is 102.48.
3. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
4. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
5. That the median indicated level of value for the Commercial Class of property is 100%.
6. That the Coefficient of Dispersion for the Commercial Class of property is 16.76.
7. That the Price Related Differential for the Commercial Class of property is 103.41.
8. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
9. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
10. That the median indicated level of value for the Agricultural Class of property is 77%.
11. That the Coefficient of Dispersion for the Agricultural Class of property is 20.22.
12. That the Price Related Differential for the Agricultural Class of property is 103.53.
13. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
14. That the problems shown by the statistical studies are not problems which can be resolved

by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Dawson County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Dawson County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Dawson County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 20th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN DEUEL COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**AMENDED
FINDINGS AND ORDERS
ADJUSTING VALUES**

Filed May 8, 2000

APPEARANCES:

For the County: Robert A. Hayes
 Deuel County Assessor
 P.O. Box 527
 Chappell, NE 69129

SUMMARY OF DECISION

The Commission finds that a just and equitable assessment of the real property in Deuel County for tax year 2000 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Residential Class of property within the County.

**I.
REPORT AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Deuel County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 2000. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. EVIDENCE BEFORE THE COMMISSION

The Commission has received and considered the entire record before it, including the testimony of witnesses and Exhibits 1 through 579, in reaching its decision.

V. FINDINGS OF FACT

The evidence before the Commission establishes the following:

A. RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 84.00.
This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 23.39.
3. That the Price Related Differential is 104.96.
4. That the statistical studies of the quality of assessments are representative of the quality of

assessments for the Residential Class of property.

5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That therefore the Commission, based on the record before it, finds and determines that a just and equitable legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.
7. That in order to make the proposed assessment just and equitable for the Residential Subclass of property in the Town of Big Springs, an increase in the amount of 5%, from 91.38 to 95.95, the midpoint, which is 96%, must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
8. That in order to make the proposed assessment just and equitable for the Residential Subclass of property in the Town of Chappell, an increase in the amount of 19%, from 80.87 to 96.24, to the midpoint, which is 96%, must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
9. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Residential Class of property will be 95%, the COD will be 23.76, and the PRD will be 105.35.

B.
COMMERCIAL CLASS OF PROPERTY

10. That the median indicated level of value for the Commercial Class of property is 94.00. This level is within the acceptable range set by state law.

11. That the Coefficient of Dispersion is 15.20.
12. That the Price Related Differential is 107.11.
13. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
14. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
15. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County can be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.

C.
AGRICULTURAL CLASS OF PROPERTY

16. That the median indicated level of value for the Agricultural Class of property is 77.00.
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 10.60.
18. That the Price Related Differential is 100.57.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.
21. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI. CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Residential Class of property, or a subclass thereof.
2. That while the assessments made for the Commercial Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VII. ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the value of the Residential Subclass of property in the Town of Chappell be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be increased by 19%, from 80.87 to 96.24 (96%).
2. That the value of the Residential Subclass of property in the Town of Big Springs be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be increased by 5%, from 91.38 to 95.95 (96%).

3. That this ordered adjustment shall be applied to all residential real property in the Towns of Big Springs and Chappell, including both land and improvements.
4. That the ordered adjustment shall be applied to all residential real property in the Towns of Big Springs and Chappell, when that property is urban.
5. That the ordered adjustment shall be applied to all residential real property in the Towns of Big Springs and Chappell, when that property is an improvement to recreational property.
6. That the ordered adjustment shall be applied to mobile homes in the Towns of Big Springs and Chappell.
7. That no adjustment by a percentage by the Commission shall be made to the values of the Commercial Class of real property in the County, or a subclass thereof, for tax year 2000.
8. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 2000.
9. That these Findings and Orders shall be served on the Deuel County Assessor, the Deuel County Clerk, the Chairperson of the Deuel County Board and the Deuel County Attorney, on or before May 15, 2000, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
10. That on or before June 5, 2000, the Deuel County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
11. That the Property Tax Administrator shall audit the records of the Deuel County Assessor to determine whether this Order was implemented, as required by

Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

12. That on or before August 1, 2000, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Deuel County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 8th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN DIXON COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Dixon County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Dixon County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 94%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 16.14.
3. That the Price Related Differential for the Residential Class of Property is 100.86.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.
7. That the median indicated level of value for the Commercial Class of property is 95%.
8. That the Coefficient of Dispersion for the Commercial Class of property is 16.84.
9. That the Price Related Differential for the Commercial Class of property is 113.37.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that

no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

13. That the median indicated level of value for the Agricultural Class of property is 77%.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 22.37.
15. That the Price Related Differential for the Agricultural Class of property is 107.81.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Dixon County should be made for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Dixon County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Dixon County be notified of this decision forthwith, as required by

Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN DODGE COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Dodge County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Dodge County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 95%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 16.44.
3. That the Price Related Differential for the Residential Class of Property is 101.97.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.
7. That the median indicated level of value for the Commercial Class of property is 94%.
8. That the Coefficient of Dispersion for the Commercial Class of property is 29.27.
9. That the Price Related Differential for the Commercial Class of property is 90.96.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that

no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

13. That the median indicated level of value for the Agricultural Class of property is 79%.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 22.42.
15. That the Price Related Differential for the Agricultural Class of property is 105.55.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Dodge County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Dodge County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the State Assessing Officer, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Dodge County be notified of this decision forthwith, as required by

Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN DOUGLAS COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)
)

**FINDINGS AND ORDERS
ADJUSTING VALUES**

Filed May 10, 2000

APPEARANCE:

For the County: Christine Lustgarten
Chief Deputy, Civil Division
Douglas County Attorneys Office
Hall of Justice
17th and Farnam Streets
Omaha, NE 68183

SUMMARY OF DECISION

The Commission finds that a just and equitable assessment of the commercial class of real property in Douglas County for tax year 2000 cannot be made without increasing by a percentage the value of that class of property. The Commission therefore orders a 7% adjustment to the Commercial Class of property within the County.

**I.
REPORT AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

The Douglas County Assessor ("the Assessor"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed his Abstract of Assessment for tax year 2000. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("the Commission") and further has

certified her opinion regarding the level of value and quality of assessments for Douglas County (“the County”).

II. STANDARDS FOR ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.), as amended by 2000 Neb. Laws, L.B. 968, Sec. 77.

The uniformity and proportionality of assessments (sometimes referred to as the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been adopted by the Commission and are adopted in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) “The order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.) “Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at (a) seventy-seven percent of actual value for agricultural land, . . . and (c) ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023(2), as amended by 2000 Neb. Laws, L. B. 968, §76.

The Commission, in performing its duties under Article IV, Section 28 of the Nebraska Constitution, must abide by the applicable provisions of the Constitution and state law, it must act with proper authority, upon proper evidence, and with due investigation. *Hall County v. State Bd. of Equalization and Assessment*, 250 Neb. 323, 331, 549 N.W.2d 164, 170 (1996).

IV. EVIDENCE BEFORE THE COMMISSION

The Commission, to this point in the proceedings, has received and considered Exhibits 1 through and including 665. The Commission has also heard and considered the testimony of the witnesses, as well as its other actions during its equalization activities, including the orders it has issued for purposes of equalization.

**V.
FINDINGS OF FACT**

From the all of the evidence contained in the record before it, the Commission finds and determines as follows:

**A.
RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 95.00, as shown by Exhibit 201, p. 69. This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 10.81.
3. That the Price Related Differential is 99.22.
4. That the statistical studies of the quality of assessments are representative of both the level and quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property are appropriate, as shown by both the COD and the PRD.
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.
COMMERCIAL CLASS OF PROPERTY**

7. That the results of ratio studies for each class of real property are set forth in a document referred to as a "Profile." That the ratio studies which are included in the Profile include the Median, the Coefficient of Dispersion ("COD"), and the Price Related Differential ("PRD").
8. That the Trimmed Profile is based on all "Qualified" sales of commercial property. That

those transactions with an assessment/sales ratio of less than 25% or more than 200% are then excluded from the “Qualified Sales,” in order to minimize any distortion of the measures of central tendency based on “outliers.”

9. That the Commission utilized the Trimmed Profile for its review of the level, the uniformity and proportionality of assessments for all three major classes of property (i.e., Residential, Commercial and Agricultural) for all 93 counties for tax year 1998, 1999, and 2000.
10. That the Property Tax Administrator adjusted the median, and based on that adjustment, alleged that the level of assessment was acceptable. (E201:88).
11. That the expert retained by the Commission testified that the calculation was not a professionally accepted mass or fee appraisal methodology. Further that none of the standard reference works identify this calculation as a professionally accepted mass or fee appraisal methodology. (E54; E55; E56; E57; E151).
12. That from the record before the Commission, the calculation utilized is not recognized, is not reliable, and is not credible.
13. That the use of the Trimmed Profile is based on the fundamental assumption that the Median for the “sold” properties (properties which were sold in arm’s length transactions during the study period) is representative of the level of assessment for the entire class of property.
14. That “The reliability of a ratio study depends on the representativeness of the sample.”
Mass Appraisal of Real Property, IAAO, 1999, p. 270.
15. That:
“The objective of the ratio studies is to determine appraisal performance for the

population of properties, that is, both sold and unsold parcels. As long as standardized schedules and formulas are used in the valuation process, there is little reason to expect any significant difference in appraisal performance between sold and unsold parcels. If, however, sold parcels are selectively reappraised based on their sales prices or other criterion, the appraised values used in ratio studies will not be representative and ratio statistics will be distorted.” *Mass Appraisal of Real Property*, p. 310.

16. That the process of selectively reappraising only those parcels that are sold is known as “sales chasing.” *Mass Appraisal of Real Property*, p. 310. That “sales chasing” is an inappropriate assessment methodology. Further that since the practice results in assessments which are neither uniform nor proportionate, “sales chasing” violates both the Nebraska Constitution and the statutes of the State of Nebraska.
17. That the ratio studies for the Commercial class of property for the County include sales of both commercial and industrial properties during the study period as is required by the Property Tax Administrator. That therefore any order adjusting values must also include adjustments to “industrial” property.
18. That the *Standard on Ratio Studies*, published by the International Association of Assessing Officers in 1999, (“*the Standard*”) (E151) provides that “The period will depend on the purpose of the study and on sales activity, although the study period is sometimes set by statute or administrative rule. In general, the period should be as short as possible, and, ideally, no longer than one year. Often, however, a longer period is required to produce an adequate sample for one or more strata within a jurisdiction. The period selected for each stratum can vary, although this may create practical difficulties

and inconsistencies if sales prices are not adjusted for time.” *The Standard*, at p. 12.

19. That therefore a one-year study period in Douglas County, Nebraska, would ordinarily include a sufficient number of commercial sales upon which statistically reliable ratio studies could be conducted.
20. That the Property Tax Administrator, as shown in Exhibit 52, determined that the period from which sales would be drawn for purposes of measuring the level, the uniformity and proportionality of assessments, would be July 1, 1996, through June 30, 1999, for Tax Year 2000, for the commercial class of property.
21. That as shown by Exhibit 269, 58 counties within the State had less than 50 “trimmed” sales within the three year period identified by the Property Tax Administrator.
22. That the Commission, based on the *Reports and Opinion of the Property Tax Administrator*, has issued orders adjusting commercial values for tax year 2000 based on less than 50 sales in a three year period.
23. That the Property Tax Administrator certified to the Commission her Reports and Opinion for Douglas County on April 5, 2000, as required by §77-5027 (1998 Cum. Supp.).
24. That the Property Tax Administrator based her 2000 *Reports and Opinion for Douglas County* on only one year’s worth of sales. (E201:76). That only one year’s worth of sales were used due to computer hardware and software incompatibility between the Property Tax Administrator’s computer system and the County’s computer system.
25. That the Affidavit of an expert offered by the County (Exhibit 658, page 3) alleges that using different study periods may impact the equalization of assessments across the state as between counties where different study periods are used.

26. That this Affidavit also provides that “Since sales in the three-year counties can be presumed to have occurred, on average, in months 30 and 31 (one year later), this would imply deflating sales prices by one year. For example, if (sic) prices increased by 8.0 percent from months 18 - 19 to months 30 - 31, then sales prices should be reduced by 8.0 percent (divided by 1.08). Of course, if a monthly rate of inflation is developed, say 0.67% per month, sales at the beginning of the (month 25) would be adjusted downward less than sales at the end of the period (month 36).” (E658:3).
27. That the adjustment proposed by the County’s expert in the Affidavit requires a determination of the annual rate of increase in the commercial real estate market in Douglas County. That both the Chief Deputy Douglas County Appraiser, and the expert appointed by the Commission, testified that the average rate of increase has been 4% per year. That therefore a 4% per year time adjustment to sales prices would be appropriate if using the process outlined in Exhibit 658.
28. That contrary to the testimony of two different experts, the Profile for the commercial class of property according to the quarterly assessment/sales ratio studies (found under the title “DATE OF SALE”) indicates a “flat” real estate market in Douglas County for the three year period beginning July 1, 1995, through June 30, 1998. (E586:57).
29. That the uncontroverted testimony establishes that the commercial real estate market in Douglas County is “strong.” (Testimony of Douglas County Assessor, E660:26, 27). That under these circumstances, the quarterly assessment/sales ratios listed under DATE OF SALE range should decrease. (See, for example, the trimmed Commercial Profile for Lancaster County in Exhibit 228, page 76).
30. That in order to have three-years worth of sales reflect a “flat” commercial real estate

market, the former Douglas County Assessor would be required to adjust all “sold” properties for each of the 12 quarterly study periods in order to give the impression that commercial property was appropriately assessed.

31. That the adjustments which resulted in a Profile indicating a “flat” commercial real estate market demonstrate a clear intent to circumvent the uniformity and proportionality provisions of Article VIII, Section 1 of the Nebraska Constitution. That these unacceptable and inappropriate adjustments to only the “sold” commercial properties results in an under valuation of the commercial class of property. That this under valuation impermissibly shifts the tax burden in Douglas County to the residential class of property.
32. That Exhibit 586, page 65, also supports the conclusion that the adjustments to assessed values which were made by the previous County Assessor for Douglas County were primarily to the sold properties as opposed to similar changes to the entire base of commercial real property. That this evidence clearly demonstrates a 21.33% increase to the assessed values of the “sold” properties, as compared to a 3.98% increase to the assessed values of the entire base of unsold properties.
33. That the evidence before the Commission establishes that the previous assessor in Douglas County (that is, prior to January 1, 1999), engaged in improper assessment practices, specifically “sales chasing.”
34. That this conclusion is also supported by the “Trimmed Profiles” for the Commercial Class of property in Douglas County for tax year 2000. Exhibits 201, page 76; Exhibits 585, p. 7; Exhibit 655, page 8; and Exhibit 656, page 8. That these Exhibits all demonstrate that there was a 14% decrease in the median indicated level of assessment

between the last quarter of 1998 and the first two quarters of 1999.

35. That the uncontroverted testimony of the Chief Deputy Douglas County Assessor is that this 14% change is not representative of the increase in the commercial real estate market between the last quarter of 1998 and the first two quarters of 1999. That this testimony is corroborated by the testimony of the Douglas County Assessor, who described the real estate market as “strong.” (E660:26, 27).
36. That the Commission specifically finds and determines, from the entire record before it, that those Exhibits which include any assessment/sales ratios for any time frame prior to the second quarter of 1999 are not representative of the level and quality of assessment for the entire class of Commercial real property due to “sales chasing.”
37. That the expert consulted by the County was not presented with the question of “sales chasing.” Further that from the record before the Commission, the County’s expert was not presented with the issue of the number of sales in counties with a one-year base versus the number of sales in counties with a three-year base (i.e., the question of “representativeness” of the database of sold properties.) (E658).
38. That none of the witnesses who testified were able to offer any credible explanation for the discrepancy between the 4% increase in the commercial real estate market in Douglas County, and the “flat” market shown in Exhibits 201 and 586.
39. That therefore the Commission specifically finds and determines that those exhibits, and any testimony based on those exhibits, which denies that “sales chasing” occurred, are not credible.
40. That the Chief Deputy Douglas County Assessor testified that the Profiles (those set forth in Exhibits 201, 585, 655, and 656) included all of the Assessor’s revisions to the

assessment rolls for tax year 2000.

41. Further that the uncontroverted evidence establishes that after the 27% increase in assessed values for the commercial class of property, and prior to Commission action, the median for the study period which is not tainted by “sales chasing” results in a median of 80.20%. (E201:76).
42. That this fact demonstrates that as a result of “sales chasing” by the previous administration in the Douglas County Assessor’s Office, the commercial class of property in Douglas County was and continues to be undervalued.
43. That the median level of value for the commercial class of property as reported in Exhibit 655 consists of one year’s worth of sales of commercial real property. That one half of the sales studies in this Profile are from the last six months of 1998, and the first 6-months of 1999. That therefore one-half of these sales (from the last six months of 1998) are affected by “sales chasing.”
44. That in spite of this defect, this Profile is the most representative of the level of assessment of the commercial class of property within the County, since it incorporates all corrections to the Sales Roster requested by the County and implemented by the Property Tax Administrator.⁴⁵
45. That a “time adjustment” is not necessary as required by Exhibit 658 since 6-months of sales which are included in the Profile artificially inflate the median by at least 14%. That this 14% inflation factor more than adequately compensates for a 4% per year increase in the commercial real estate market for the last three years.
46. That therefore the requirement for a “time adjustment” backward in time as required by the County’s Exhibit 658 has been satisfied.

47. That the Commission specifically finds and determines the Residential Class of property has been bearing a disproportionate tax burden due to the improper assessment practices for the Commercial Class of property for at least the four year time frame leading up to January 1, 1999.
48. That the County Assessor is required by Neb. Rev. Stat. §77-1315 (1999 Supp.) to issue any notices of valuation change for this tax year on or about June 1, 2000. That the county boards of equalization must complete their protest hearing process no later than July 24, 2000, pursuant to Neb. Rev. Stat. §77-1504 (1999 Supp).
49. That therefore in order to prevent the continued shift in the tax burden to the Residential class of property for this tax year, this Commission must issue an order adjusting values for the commercial class of property. That failure to do so will result in any corrective action being delayed for another year which will harm the “public health, safety and welfare” (1999 Neb. Laws L.B. 968 §76), since this is literally the last opportunity to revise assessments for tax year 2000 in accordance with state law.
50. That these conclusions are supported by the fact that a 27% increase to the Commercial Class of Property prior to Commission action results in a median of 80.20% when the tainted influence of “sales chasing” is removed. Further that there is no record before the Commission which would establish what the level of assessment is for the agricultural class of property, and no evidence of whether assessments for that class of property satisfies the requirements of the Constitution or state law. [The *2000 Reports and Opinion of the Property Tax Administrator for Douglas County*, as well as other counties (see, for example, Exhibit 250, page 93) states that “Douglas County utilized the provisions of Neb. Rev. Statute §77-1344 to 77-1348. The Property Tax Administrator is

in the process of collecting information on the methodology utilized by the county to establish special value and collecting information necessary to measure the level of special value and recapture value. For assessment year 2000, the evidence before the Property Tax Administrator is inconclusive at this time to form an opinion that the level of value and quality of assessment is of special value and recapture value is unacceptable.” (E201:88).

51. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing by a percentage the value of the Commercial Class of property.
52. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, an increase in the amount of 7% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. § 77-5023 1999 Neb. Laws, L.B. 968, Sec. 77.
53. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Commercial Class of property will be 96%. (E585).
54. That an adjustment to the median usually does not affect the COD or PRD. (Cf, e.g., Ex. 201, p. 76, and Exhibit 585, p. 1).
55. That therefore the COD and PRD after the adjustment to the commercial class of property is 23.35 and 99.94 respectively. (E655:8).
56. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and the PRD.

C.
AGRICULTURAL CLASS OF PROPERTY

57. That for assessment year 2000, “the evidence before the Property Tax Administrator is inconclusive at this time to form an opinion that the level of value and quality of assessment is of special value and recapture value is unacceptable.” (E201:88). The Commission cannot therefore determine the level of assessment for the class of property, or for the uniformity or proportionality of assessments.

VI.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.
3. That failure to issue such an order will violate the uniformity and proportionality provisions of Art. VIII, Sec. 1, of the Nebraska Constitution.

**VII.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 2000.
2. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be increased by 7%.
3. That this ordered adjustment shall be applied to all commercial and industrial real property in the County, including both land and improvements as required by Neb. Rev Stat. §77-5028 (1998 Cum. Supp.).
4. That the ordered adjustment shall be applied to all commercial and industrial real property in the County, whether that property is urban, suburban or rural.
5. That the ordered adjustment shall be applied to all commercial and industrial real property in the County, whether that property is an improvement to agricultural real property, farm sites, or recreational property.
6. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 2000.
7. That these Findings and Orders shall be served on the Douglas County Assessor, the Douglas County Clerk, the Chairperson of the Douglas County Board and the Douglas County Attorney, on or before May 15, 2000, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
8. That on or before June 5, 2000, the Douglas County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect

that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

9. That the Property Tax Administrator shall audit the records of the Douglas County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That on or before August 1, 2000, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Douglas County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 10th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN DUNDY COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Dundy County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Dundy County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 95%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 20.83.
3. That the Price Related Differential for the Residential Class of Property is 103.96.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.
7. That the median indicated level of value for the Commercial Class of property is 97%.
8. That the Coefficient of Dispersion for the Commercial Class of property is 22.43.
9. That the Price Related Differential for the Commercial Class of property is 109.21.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that

no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

13. That the median indicated level of value for the Agricultural Class of property is 77%.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 19.76.
15. That the Price Related Differential for the Agricultural Class of property is 101.63.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Dundy County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Dundy County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Dundy County be notified of this decision forthwith, as required by

Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN FILLMORE COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Fillmore County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Fillmore County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 100%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 7.26.
3. That the Price Related Differential for the Residential Class of Property is 100.70.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 98%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 17.77.
8. That the Price Related Differential for the Commercial Class of property is 107.09.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
11. That the median indicated level of value for the Agricultural Class of property is 77%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 15.59.
13. That the Price Related Differential for the Agricultural Class of property is 103.84.
14. That the statistical studies of the quality of assessments are representative of the quality of

assessments for the Agricultural Class of property.

15. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Fillmore County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Fillmore County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Fillmore County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 21st day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN FRANKLIN COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Franklin County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Franklin County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 26.48.
3. That the Price Related Differential for the Residential Class of Property is 107.83.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.
7. That the median indicated level of value for the Commercial Class of property is 92%.
8. That the Coefficient of Dispersion for the Commercial Class of property is 33.01.
9. That the Price Related Differential for the Commercial Class of property is 119.22.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that

no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

13. That the median indicated level of value for the Agricultural Class of property is 76%.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 16.85.
15. That the Price Related Differential for the Agricultural Class of property is 100.79.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Franklin County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Franklin County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Franklin County be notified of this decision forthwith, as required by

Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDERS
ASSESSMENTS OF REAL PROPERTY	)	ADJUSTING VALUES
WITHIN FRONTIER COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

Filed May 5, 2000

APPEARANCES:

For the County:	Zalia Arlene Sass
	Frontier County Assessor
	P.O. Box 9
	Stockville, NE 69042

SUMMARY OF DECISION

The Commission finds that a just and equitable assessment of the real property in Frontier County for tax year 2000 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Agricultural Class of property within the County.

**I.
REPORT AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Frontier County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 2000. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

**II.
REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order

shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. EVIDENCE BEFORE THE COMMISSION

The Commission has received and considered the entire record before it, including the testimony of witnesses and Exhibits 1 through 604, in reaching its decision.

V. FINDINGS OF FACT

The evidence before the Commission establishes the following:

A. RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 95.00.
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 23.00.
3. That the Price Related Differential is 103.61.
4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.

6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Commercial Class of property is 94.00.
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 22.62.
3. That the Price Related Differential is 102.50.
4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Commercial Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Commercial Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.
AGRICULTURAL CLASS OF PROPERTY

1. That the median indicated level of value, after Agricultural and Horticultural Land Valuation Board action, for the Agricultural Class of property is 84.00. This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 17.63.
3. That the Price Related Differential is 101.01.
4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Agricultural Class of property.
5. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.
6. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Agricultural Class of property, or a subclass thereof.
7. That in order to make the proposed assessment just and equitable for the Area 2 Subclass of property in the County, a decrease in the amount of 10%, from 85.89 to 77.30, must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
8. The Commission further finds that if such a decrease is ordered, the median indicated level of value of the Agricultural Class of property will be 79%, the COD will be 17.36, and the PRD will be 106.35.

VI. CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That while the assessments made for the Commercial Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
3. That the level and quality of assessments within the County for the Agricultural Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Agricultural Class of property, or a subclass thereof.

VII. ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 2000.
2. That no adjustment by a percentage by the Commission shall be made to the values of the Commercial Class of real property in the County, or a subclass thereof, for tax year 2000.
3. That the value of the Area 2 Agricultural Subclass of property in the County be adjusted to the midpoint of the acceptable range (i.e., 77%), which requires that the subclass be

decreased by 10%, from 85.89 to 77.30.

4. That the ordered adjustment shall be applied to production land only, which does not include improvements to agricultural real property or farm sites, for Market Area 2 only.
5. That these Findings and Orders shall be served on the Frontier County Assessor, the Frontier County Clerk, the Chairperson of the Frontier County Board and the Frontier County Attorney, on or before May 15, 2000, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
6. That on or before June 5, 2000, the Frontier County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
7. That the Property Tax Administrator shall audit the records of the Frontier County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
8. That on or before August 1, 2000, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Frontier County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 5th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN FURNAS COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Furnas County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Fumas County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 95%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 18.34.
3. That the Price Related Differential for the Residential Class of Property is 105.82.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.
7. That the median indicated level of value for the Commercial Class of property is 98%.
8. That the Coefficient of Dispersion for the Commercial Class of property is 15.98.
9. That the Price Related Differential for the Commercial Class of property is 93.93.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that

no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

13. That the median indicated level of value for the Agricultural Class of property is 76%.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 15.46.
15. That the Price Related Differential for the Agricultural Class of property is 101.32.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Furnas County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Furnas County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Furnas County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN GAGE COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Gage County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Gage County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 92%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 16.68.
3. That the Price Related Differential for the Residential Class of Property is 103.66.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That the median indicated level of value for the Commercial Class of property is 96%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 18.12.
8. That the Price Related Differential for the Commercial Class of property is 107.10.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
11. That the median indicated level of value for the Agricultural Class of property is 75%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 16.44.
13. That the Price Related Differential for the Agricultural Class of property is 101.28.
14. That the statistical studies of the quality of assessments are representative of the quality of

assessments for the Agricultural Class of property.

15. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Gage County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Gage County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Gage County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 21st day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDERS
ASSESSMENTS OF REAL PROPERTY	)	ADJUSTING VALUES
WITHIN GARDEN COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

Filed April 27, 2000

APPEARANCES:

For the County:	Janet L. Shaul
	Garden County Assessor
	P.O. Box 468
	Oshkosh, NE 69154

SUMMARY OF DECISION

The Commission finds that a just and equitable assessment of the real property in Garden County for tax year 2000 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.
REPORT AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Garden County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 2000. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. EVIDENCE BEFORE THE COMMISSION

The Commission has received and considered the entire record before it, including the testimony of witnesses and Exhibits 1 through 535, in reaching its decision.

V. FINDINGS OF FACT

The evidence before the Commission establishes the following:

A. RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 95.00.
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 22.69.
3. That the Price Related Differential is 109.48.
4. That the statistical studies of the quality of assessments are representative of the quality of

assessments for the Residential Class of property.

5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 101.00.
This level is not within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 13.17.
10. That the Price Related Differential is 104.10.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
13. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, a decrease in the amount of 5% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

14. The Commission further finds that if such a decrease is ordered, the median indicated level of value of the Commercial Class of property will be 96.00, the COD will be 13.17, and the PRD will be 104.10.

C.
AGRICULTURAL CLASS OF PROPERTY

15. That the median indicated level of value for the Agricultural Class of property is 77.00.
This level is within the acceptable range set by state law.
16. That the Coefficient of Dispersion is 14.24.
17. That the Price Related Differential is 96.87.
18. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
19. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
20. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
21. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some

individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.
3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VII. ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 2000.
2. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be decreased by 5%.
3. That this ordered adjustment shall be applied to commercial real property in the County, including both land and improvements.
4. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.
5. That the ordered adjustment shall be applied to mobile homes, when coded commercial.

6. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 2000.
7. That these Findings and Orders shall be served on the Garden County Assessor, the Garden County Clerk, the Chairperson of the Garden County Board and the Garden County Attorney, on or before May 15, 2000, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
8. That on or before June 5, 2000, the Garden County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
9. That the Property Tax Administrator shall audit the records of the Garden County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That on or before August 1, 2000, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Garden County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 27th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF)	
ASSESSMENTS OF REAL PROPERTY	)	FINDINGS AND ORDER
WITHIN GARFIELD COUNTY,	)	(No Show Cause Hearing)
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Garfield County for tax year 2000.

DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”

Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Garfield County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 99%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 13.88.
3. That the Price Related Differential for the Residential Class of Property is 103.62.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That the median indicated level of value for the Commercial Class of property is 97%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 9.57.
8. That the Price Related Differential for the Commercial Class of property is 100.41.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 78%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 24.65.
13. That the Price Related Differential for the Agricultural Class of property is 100.38.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.

15. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Garfield County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Garfield County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Garfield County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 21st day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN GOSPER COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**AMENDED
FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Gosper County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Gosper County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 92%.
2. That the Coefficient of Dispersion for the Residential Class of property is 8.75.
3. That the Price Related Differential for the Residential Class of property is 101.15.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 95%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 8.65.
8. That the Price Related Differential for the Commercial Class of property is 98.85.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 74%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 14.95.
13. That the Price Related Differential for the Agricultural Class of property is 104.92.

14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
16. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Gosper County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Gosper County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Gosper County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 8th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF)	
ASSESSMENTS OF REAL PROPERTY	)	AMENDED
WITHIN GRANT COUNTY, NEBRASKA,	)	FINDINGS AND ORDER
FOR TAX YEAR 2000	)	(No Show Cause Hearing)

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Grant County for tax year 2000.

DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by

adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Grant County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines, **based on the amended statistical reports**

submitted by the Property Tax Administrator, as follows:

1. That the median indicated level of value for the Residential Class of property is 92%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 15.24.
3. That the Price Related Differential for the Residential Class of Property is 110.77.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of Residential property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That the statistical studies for the Commercial Class of property are not representative of the quality of assessment practices, since there were only two sales for the commercial class of property in a three-year period.
7. That the statistical studies for the Agricultural Class of property are not representative of the quality of assessment practices, since there were only five sales in a three-year period.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Grant County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Grant County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County

Attorney of Grant County be notified of this decision forthwith, as required by

Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 3rd day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN GREELEY COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Greeley County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Greeley County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 94%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 19.7.
3. That the Price Related Differential for the Residential Class of Property is 100.13.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That the statistical studies for the Commercial Class of property are based on fourteen sales. That sales of only fourteen parcels or commercial property in a three-year period are insufficient to provide statistically reliable studies. Further that there is no other
7. evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.
8. That the median indicated level of value for the Agricultural Class of property is 74%.
9. That the Coefficient of Dispersion for the Agricultural Class of property is 24.37.
10. That the Price Related Differential for the Agricultural Class of property is 100.84.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
12. That the problems shown by the statistical studies are not problems which can be resolved

by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Greeley County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Greeley County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County

Attorney of Greeley County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	AMENDED
ASSESSMENTS OF REAL PROPERTY	)	FINDINGS AND ORDERS
WITHIN HALL COUNTY, NEBRASKA,	)	(NO ADJUSTMENT TO VALUES)
FOR TAX YEAR 2000)	

Filed May 18, 2000

APPEARANCES:

For the County:	Jan Pelland
	Hall County Assessor
	121 South Pine Street
	Grand Island, NE 68801

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Hall County for tax year 2000.

**I.
REPORTS AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Hall County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

**II.
REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order

shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat.

§77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat.

§77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A. RESIDENTIAL CLASS OF PROPERTY

11. That the median indicated level of value for the Residential Class of property is 94.00.

This level is within the acceptable range.

12. That the Coefficient of Dispersion is 14.00.

13. That the Price Related Differential is 100.17.

14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.

15. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.
16. All statistical measures fall within acceptable ranges.

**B.
COMMERCIAL CLASS OF PROPERTY**

17. That the median indicated level of value for the Commercial Class of property is 97.00.
This level is within the acceptable range.
18. That the Coefficient of Dispersion is 24.31.
19. That the Price Related Differential is 119.26.
20. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
21. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
22. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
23. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof should be made.

**C.
AGRICULTURAL CLASS OF PROPERTY**

24. That the median indicated level of value for the Agricultural Class of property is 77.00.
This level is within the acceptable range.
25. That the Coefficient of Dispersion is 17.56.

26. That the Price Related Differential is 100.22.
27. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
28. That the quality of the assessment practices of the County for this class of property is appropriate for this class of property, as shown by the COD and/or the PRD.
29. All statistical measures fall within the acceptable ranges.

**V.
CONCLUSIONS OF LAW**

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Hall County should be made by the Commission for tax year 2000.

**VI.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Hall County for tax year 2000.
2. That these Findings and Orders shall be served on the Hall County Assessor, the Hall County Clerk, the Chairperson of the Hall County Board and the Hall County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 18th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN HAMILTON COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment a class or subclass of property within Hamilton County for tax year 2000.

DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by

Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Hamilton County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the

evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 98%.
2. That the Coefficient of Dispersion for the Residential Class of property is 8.98.
3. That the Price Related Differential for the Residential Class of property is 100.79.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 98%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 20.42.
8. That the Price Related Differential for the Commercial Class of property is 100.62.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.
12. That the median indicated level of value for the Agricultural Class of property is 74%.

13. That the Coefficient of Dispersion for the Agricultural Class of property is 14.83.
14. That the Price Related Differential for the Agricultural Class of property is 103.61.
15. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
16. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Hamilton County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Hamilton County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Hamilton County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN HARLAN COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**AMENDED
FINDINGS AND ORDERS
ADJUSTING VALUES**

Filed April 27, 2000

APPEARANCES:

For the County: Floyd Schippert
 State Assessing Officer for Harlan County
 P.O. Box 379
 Alma, NE 68920

SUMMARY OF DECISION

The Commission finds that a just and equitable assessment of the real property in Harlan County for tax year 2000 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Residential Class of property within the County.

**I.
REPORT AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Harlan County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 2000. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any

class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. EVIDENCE BEFORE THE COMMISSION

The Commission has received and considered the entire record before it, including the testimony of witnesses and Exhibits 1 through 512, in reaching its decision.

V. FINDINGS OF FACT

The evidence before the Commission establishes the following:

A. RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 91.00.
This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 29.14.
3. That the Price Related Differential is 105.93.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not

appropriate, as shown by the COD and/or the PRD.

6. That therefore the Commission, based on the record before it, finds and determines that a just and equitable legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.
7. That in order to make the proposed assessment just and equitable for the Residential Class of property in the County, increases must be made in the following subclasses:
Town of Orleans, increase by 23%; Rural Residential, increase by 28% ; Villages, increase by 13%; North Shore Cabins, increase by 37%; and Town of Oxford, increase by 5%, in order to bring the median indicated levels of value of the subclasses to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
8. The Commission further finds that if such adjustments are made to the “Assessor Locations”, as shown on Exhibit 512, page 1, the median indicated level of value of the Residential Class of property would be as follows:

Orleans - 96.09
Rural - 96.39
Villages - 96.40
North Shore Cabins (N Shore Cabins) - 96.21
Oxford - 95.84

The Commission further finds and determines that if such increases are ordered, the median indicated level of value of the Residential Class of property will be 96, the COD will be 28.42, and the PRD will be 105.51.

B.

COMMERCIAL CLASS OF PROPERTY

9. That the median indicated level of value for the Commercial Class of property is 95.00.
This level is within the acceptable range set by state law.
10. That the Coefficient of Dispersion is 24.27.
11. That the Price Related Differential is 107.59.
12. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
13. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
14. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Commercial Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
15. That, therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

C.

AGRICULTURAL CLASS OF PROPERTY

16. That the median indicated level of value for the Agricultural Class of property is 77.00.
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 14.33.
18. That the Price Related Differential is 102.25.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.

20. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.

VI. CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Residential Class of property, or a subclass thereof.
2. That while the assessments made for the Commercial Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
3. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

VII. ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the value of the Residential Subclass of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the Residential Subclass of property in the Town of Orleans be increased by 23%.
2. That the value of the Residential Subclass of property in the County be adjusted to the

midpoint of the acceptable range (i.e., 96%), which requires that the Rural Residential Subclass of property be increased by 28%.

3. That the value of the Residential Subclass of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the Residential Subclass of property in the Villages be increased by 13%.
4. That the value of the Residential Subclass of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the Residential Subclass of property of North Shore Cabins be increased by 37%.
5. That the value of the Residential Subclass of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the Residential Subclass of property in the Town of Oxford be increased by 5%.
6. That this ordered adjustment shall be applied to all residential real property in the County, including both land and improvements.
7. That no adjustment by a percentage by the Commission shall be made to the values of the Commercial Class of real property in the County, or a subclass thereof, for tax year 2000.
8. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 2000.
9. That these Findings and Orders shall be served on the State Assessing Officer of Harlan County, the Harlan County Clerk, the Chairperson of the Harlan County Board and the Harlan County Attorney, on or before May 15, 2000, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
10. That on or before June 5, 2000, the State Assessing Officer of Harlan County shall recertify the County Abstract of Assessment to the Property Tax Administrator, which

Abstract shall reflect that the specified changes have been made as required by
Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

11. That the Property Tax Administrator shall audit the records of the State Assessing Officer of Harlan County to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
12. That on or before August 1, 2000, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Harlan County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 27th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN HAYES COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDERS
(NO ADJUSTMENT TO VALUES
AFTER SHOW CAUSE HEARING)**

Filed April 27, 2000

APPEARANCES:

For the County:	Joan E. Lauenroth Hayes County Assessor P.O. Box 370 Hayes Center, NE 69032
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SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Hayes County for tax year 2000.

I.

REPORTS AND OPINION

OF THE PROPERTY TAX ADMINISTRATOR

Hayes County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected”
Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”
Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the statistical studies for the Residential Class of property are based on 20 sales in a two-year period; that there are 248 parcels of residential property within the county; that these sales are insufficient to provide statistically reliable studies; and, further, that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Residential Class of property.

B.
COMMERCIAL CLASS OF PROPERTY

2. That the statistical studies for the Commercial Class of property are based on 6 sales in a three-year period; that there are 64 parcels of Commercial property within the County; that these sales are insufficient to provide statistically reliable studies; and, further, that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.

C.
AGRICULTURAL CLASS OF PROPERTY

3. That the median indicated level of value for the Agricultural Class of property is 78.00.
This level is within the acceptable range.
4. That the Coefficient of Dispersion is 26.09.
5. That the Price Related Differential is 100.39.

6. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
7. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
8. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof should be made.

V. CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Hayes County should be made by the Commission for tax year 2000.

VI. ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Hayes County for tax year 2000.
2. That these Findings and Orders shall be served on the Hayes County Assessor, the Hayes County Clerk, the Chairperson of the Hayes County Board and the Hayes County Attorney, via Certified United States Mail, return receipt requested, on or before May 15,

2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 27th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN HITCHCOCK COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Hitchcock County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”

Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator

has filed certain narrative reports and statistical studies for Hitchcock County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 95%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 19.57.
3. That the Price Related Differential for the Residential Class of Property is 108.48.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

7. That the median indicated level of value for the Commercial Class of property is 92%.
8. That the Coefficient of Dispersion for the Commercial Class of property is 34.77.
9. That the Price Related Differential for the Commercial Class of property is 115.39.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.
13. That the median indicated level of value for the Agricultural Class of property is 78%.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 17.09.
15. That the Price Related Differential for the Agricultural Class of property is 99.48.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property,

or a subclass thereof, is necessary.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Hitchcock County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Hitchcock County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Hitchcock County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN HOLT COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDERS
ADJUSTING VALUES**

Filed May 12, 2000

APPEARANCES:

For the County: Robert Bergman
 Holt County Assessor
 P.O. Box 487
 O'Neill, NE 68763

SUMMARY OF DECISION

The Commission finds that a just and equitable assessment of the real property in Holt County for tax year 2000 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Residential and Commercial Classes of property within the County.

**I.
REPORT AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Holt County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 2000. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. EVIDENCE BEFORE THE COMMISSION

The Commission has received and considered the entire record before it, including the testimony of witnesses and Exhibits 1 through 642, in reaching its decision.

V. FINDINGS OF FACT

The evidence before the Commission establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 89.00.
This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 25.46.
3. That the Price Related Differential is 104.26.
4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That therefore the Commission, based on the record before it, finds and determines that a just and equitable legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.
7. That in order to make the proposed assessment just and equitable for the Status 2 Subclass of property in the County, an increase in the amount of 28% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range, from 75.00 to 96.00, as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
8. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Residential Class of property will be 92%, the COD will be 25.44, and the PRD will be 107.59.

B.
COMMERCIAL CLASS OF PROPERTY

9. That the median indicated level of value for the Commercial Class of property is 82.00.
This level is not within the acceptable range set by state law.
10. That the Coefficient of Dispersion is 31.37.
11. That the Price Related Differential is 107.94.
12. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Commercial Class of property.
13. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
14. That therefore the Commission, based on the record before it, finds and determines that a just and equitable legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
15. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, an increase in the amount of 17% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. § 77-5023 (1998 Cum. Supp.).
16. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 31.37, and the PRD will be 107.94.

C.
AGRICULTURAL CLASS OF PROPERTY

17. That the median indicated level of value for the Agricultural Class of property is 77.00.
This level is within the acceptable range set by state law.
18. That the Coefficient of Dispersion is 20.51.
19. That the Price Related Differential is 103.13.
20. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Agricultural Class of property.
21. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
22. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
23. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just and equitable, and therefore the Commission must issue an order

- adjusting the values of the Residential Class of property, or a subclass thereof.
2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.
 3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VII. ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the value of the Status 2 (vacant lots) Subclass of residential property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be increased by 28%, from 75.00 to 96.00.
2. That this ordered adjustment shall be applied to vacant land only, “Status 2, Unimproved,” for the Residential Class of property in the County.
3. That the ordered adjustment shall be applied to Status 2, Unimproved, Subclass (vacant lots) of residential real property in the County, whether that property is urban, suburban or rural.
4. That the ordered adjustment shall be applied to Status 2, Unimproved, Subclass (vacant lots) of residential real property in the County, whether that property are agricultural

home sites, mobile home sites or recreational property sites.

5. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be increased by 17%.
6. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.
7. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural commercial improvements, including mobile homes coded commercial.
8. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 2000.
9. That these Findings and Orders shall be served on the Holt County Assessor, the Holt County Clerk, the Chairperson of the Holt County Board and the Holt County Attorney, on or before May 15, 2000, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
10. That on or before June 5, 2000, the Holt County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
11. That the Property Tax Administrator shall audit the records of the Holt County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat.

§77-5029 (1998 Cum. Supp.).

12. That on or before August 1, 2000, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Holt County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 12th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN HOOKER COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Hooker County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Hooker County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the statistical studies for the Residential Class of property are based on fourteen sales. That sales of only fourteen parcels of residential property in a three-year period are insufficient to provide statistically reliable studies. Further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Residential Class of property.
2. That the statistical studies for the Commercial Class of property are based on seven sales. That sales of only seven parcels of commercial property in a three-year period are insufficient to provide statistically reliable studies. Further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.
3. That the statistical studies for the Agricultural Class of property are based on eight sales. That sales of only eight parcels of agricultural property in a three-year period are insufficient to provide statistically reliable studies. Further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Agricultural Class of property.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Hooker County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Hooker County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Hooker County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 24th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN HOWARD COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**FINDINGS AND ORDERS
(NO SHOW CAUSE HEARING)**

Filed April 27, 2000

APPEARANCES:

For the County: Edward D. Hilmer
 Howard County Assessor
 612 Indian Street, #10
 St. Paul, NE 68873

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Howard County for tax year 2000.

**I.
REPORTS AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Howard County ("County"), as required by Neb. Rev. Stat .§77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed amended statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or

subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected”
Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”
Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 98.00.
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 23.98.
3. That the Price Related Differential is 102.71.
4. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof should be made.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 95.00.
This level is within the acceptable range.
8. That the Coefficient of Dispersion is 33.03.
9. That the Price Related Differential is 103.18.
10. That the quality of the assessment practices of the County for this class of property is not

appropriate for this class of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof should be made.

C. AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class after action by the Area 4 Agricultural and Horticultural Land Valuation Board, as shown by Exhibit 559, of property is 79.00. This level is within the acceptable range.
14. That the Coefficient of Dispersion is 28.95.
15. That the Price Related Differential is 106.24.
16. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property,

or a subclass thereof should be made.

**V.
CONCLUSIONS OF LAW**

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Howard County should be made by the Commission for tax year 2000.

**VI.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Howard County for tax year 2000.
2. That these Findings and Orders shall be served on the Howard County Assessor, the Howard County Clerk, the Chairperson of the Howard County Board and the Howard County Attorney, via First Class United States Mail, on or before May 15, 2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 27th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN JEFFERSON COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Jefferson County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . .” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for

the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Jefferson County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 94%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 19.48.
3. That the Price Related Differential for the Residential Class of Property is 104.62.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property for the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That the median indicated level of value for the Commercial Class of property is 99%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 17.38.
8. That the Price Related Differential for the Commercial Class of property is 109.12.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
11. That the median indicated level of value for the Agricultural Class of property is 80%.

12. That the Coefficient of Dispersion for the Agricultural Class of property is 13.41.
13. That the Price Related Differential for the Agricultural Class of property is 102.65.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Jefferson County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Jefferson County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Jefferson County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 21st day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDERS
ASSESSMENTS OF REAL PROPERTY	)	(NO ADJUSTMENT TO VALUES
WITHIN JOHNSON COUNTY,	)	AFTER SHOW CAUSE HEARING)
NEBRASKA, FOR TAX YEAR 2000)	

Filed May 3, 2000

APPEARANCES:

For the County:	Karen Koehler
	Johnson County Assessor
	P.O. Box 356
	Tecumseh, NE 68450

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Johnson County for tax year 2000.

**I.
REPORTS AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Johnson County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or

subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 97.00.
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 18.57.
3. That the Price Related Differential is 105.94.
4. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof should be made.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 100.00.
This level is within the acceptable range.
8. That the Coefficient of Dispersion is 20.54.
9. That the Price Related Differential is 107.51.
10. That the quality of the assessment practices of the County for this class of property is not

appropriate for this class of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof should be made.

C. AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 74.00.
This level is within the acceptable range.
14. That the Coefficient of Dispersion is 22.72.
15. That the Price Related Differential is 107.43.
16. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof should be made.

**V.
CONCLUSIONS OF LAW**

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Johnson County should be made by the Commission for tax year 2000.

**VI.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Johnson County for tax year 2000.
2. That these Findings and Orders shall be served on the Johnson County Assessor, the Johnson County Clerk, the Chairperson of the Johnson County Board and the Johnson County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 3rd day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN KEARNEY COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Kearney County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator

has filed certain narrative reports and statistical studies for Kearney County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 96%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 13.53.
3. That the Price Related Differential for the Residential Class of Property is 100.92.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 98%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 18.36.
8. That the Price Related Differential for the Commercial Class of property is 114.54.

9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
11. That the median indicated level of value for the Agricultural Class of property is 76%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 19.08.
13. That the Price Related Differential for the Agricultural Class of property is 105.63.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Kearney County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Kearney County for tax

year 2000.

2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Kearney County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 21st day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN KEITH COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Keith County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator

has filed certain narrative reports and statistical studies for Keith County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 96%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 20.15.
3. That the Price Related Differential for the Residential Class of Property is 105.9.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

7. That the median indicated level of value for the Commercial Class of property is 95%.
8. That the Coefficient of Dispersion for the Commercial Class of property is 18.78.
9. That the Price Related Differential for the Commercial Class of property is 105.69.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.
13. That the median indicated level of value for the Agricultural Class of property is 79%.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 15.78.
15. That the Price Related Differential for the Agricultural Class of property is 105.20.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property,

or a subclass thereof, is necessary.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Keith County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Keith County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the State Assessing Officer, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Keith County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN KEYA PAHA COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Keya Paha County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator

has filed certain narrative reports and statistical studies for Keya Paha County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 99%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 27.40.
3. That the Price Related Differential for the Residential Class of Property is 105.85.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That the statistical studies are not representative of the quality of assessment practices, since there were only six sales for the Commercial Class of property in a three-year period. There are insufficient sales to provide statistically reliable studies. Further

that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.

7. That the median indicated level of value for the Agricultural Class of property is 78%.
8. That the Coefficient of Dispersion for the Agricultural Class of property is 15.28.
9. That the Price Related Differential for the Agricultural Class of property is 99.11.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
11. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Keya Paha County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Keya Paha County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County

Attorney of Keya Paha County be notified of this decision forthwith, as required by

Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 21st day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDERS
ASSESSMENTS OF REAL PROPERTY	)	ADJUSTING VALUES
WITHIN KIMBALL COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

Filed April 27, 2000

APPEARANCES:

For the County:	Alice Ryschon Kimball County Assessor 114 East Third Street Kimball, NE 69145
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SUMMARY OF DECISION

The Commission finds that a just and equitable assessment of the real property in Kimball County for tax year 2000 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.
REPORT AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Kimball County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 2000. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax

Equalization and Review Commission (“Commission”) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the

state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. EVIDENCE BEFORE THE COMMISSION

The Commission has received and considered the entire record before it, including the testimony of witnesses and Exhibits 1 through 542, in reaching its decision.

V. FINDINGS OF FACT

The evidence before the Commission establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 97.00.
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 16.06.
3. That the Price Related Differential is 104.12.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 103.00.
This level is not within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 21.09.

10. That the Price Related Differential is 122.76.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
13. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
14. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, a decrease in the amount of 7% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
15. The Commission further finds that if such a decrease is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 21.09, and the PRD will be 122.76.

**C.
AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 77.00.
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 15.59.

18. That the Price Related Differential is 101.64.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.
21. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI. CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That a just and equitable assessment of the Residential Class of Property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.
3. That a just and equitable assessment of the Agricultural Class of Property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

**VII.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 2000.
2. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be decreased by 7%.
3. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.
4. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.
5. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is an improvement to agricultural real property, or recreational property.
6. That the ordered adjustment shall be applied to mobile homes, when coded commercial.
7. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 2000.
8. That these Findings and Orders shall be served on the Kimball County Assessor, the Kimball County Clerk, the Chairperson of the Kimball County Board and the Kimball County Attorney, on or before May 15, 2000, via Certified United States Mail, return

receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

9. That on or before June 5, 2000, the Kimball County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That the Property Tax Administrator shall audit the records of the Kimball County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
11. That on or before August 1, 2000, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Kimball County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 27th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN KNOX COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDERS
ADJUSTING VALUES**

Filed May 10, 2000

APPEARANCES:

For the County: Monica McManigal
 Knox County Assessor
 P.O. Box 87
 Center, NE 68724

SUMMARY OF DECISION

The Commission finds that a just and equitable assessment of the real property in Knox County for tax year 2000 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.
REPORT AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Knox County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 2000. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. EVIDENCE BEFORE THE COMMISSION

The Commission has received and considered the entire record before it, including the testimony of witnesses and Exhibits 1 through 649, in reaching its decision.

V. FINDINGS OF FACT

The evidence before the Commission establishes the following:

A. RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 94.00.

This level is within the acceptable range set by state law.

2. That the Coefficient of Dispersion is 21.67.
3. That the Price Related Differential is 106.50.
4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 82.00.
This level is not within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 37.68.
10. That the Price Related Differential is 116.55.
11. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Commercial Class of property.

12. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
13. That therefore the Commission, based on the record before it, finds and determines that a just and equitable legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
14. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, an increase in the amount of 17%, except in the Village of Verdigre, must be made in order to bring the median indicated level of value to the midpoint of the acceptable range, from 82.00 to 96.00, as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
15. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 35.72, and the PRD will be 114.97.

**C.
AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 75.00.
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 18.80.
18. That the Price Related Differential is 105.68.
19. That the statistical studies of the quality of assessments are representative of the level and

quality of assessments for the Agricultural Class of property.

20. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
21. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
22. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI. CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.
3. That while the assessments made for the Agricultural Class of property may, in some

individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VII. ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 2000.
2. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be increased by 17%, except in the Village of Verdigre.
3. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements, except in the Village of Verdigre.
4. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural, except in the Village of Verdigre.
5. That the ordered adjustment shall be applied to mobile homes, when coded commercial, except in the Village of Verdigre.
6. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 2000.
7. That these Findings and Orders shall be served on the Knox County Assessor, the Knox

County Clerk, the Chairperson of the Knox County Board and the Knox County Attorney, on or before May 15, 2000, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

8. That on or before June 5, 2000, the Knox County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
9. That the Property Tax Administrator shall audit the records of the Knox County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That on or before August 1, 2000, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Knox County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 10th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN LANCASTER COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**FINDINGS AND ORDERS
(NO ADJUSTMENT TO VALUES
AFTER SHOW CAUSE HEARING)**

Filed May 12, 2000

APPEARANCES:

For the County: Norm Agena
Lancaster County Assessor
555 South Tenth Street
Lincoln, NE 68508

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Lancaster County for tax year 2000.

I.

REPORTS AND OPINION

OF THE PROPERTY TAX ADMINISTRATOR

Lancaster County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 92.00.
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 8.63.
3. That the Price Related Differential is 101.13.
4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.
6. That all of the statistical studies are within the appropriate ranges.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 93.00.
This level is within the acceptable range.
8. That the Coefficient of Dispersion is 11.86.
9. That the Price Related Differential is 104.18.
10. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Commercial Class of property.
11. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.

12. That the statistical studies as shown by Exhibit 671 do not require an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
13. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof should be made.

**C.
AGRICULTURAL CLASS OF PROPERTY**

1. That there are no reported sales or related statistical studies for the Agricultural Class of property for the County since the entire county is subject to special agricultural valuation (greenbelt).

**V.
CONCLUSIONS OF LAW**

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Lancaster County should be made by the Commission for tax year 2000.

**VI.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Lancaster County for tax year 2000.

2. That these Findings and Orders shall be served on the Lancaster County Assessor, the Lancaster County Clerk, the Chairperson of the Lancaster County Board and the Lancaster County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 12th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN LINCOLN COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Lincoln County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator

has filed certain narrative reports and statistical studies for Lincoln County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 94%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 12.89.
3. That the Price Related Differential for the Residential Class of Property is 103.02.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That the median indicated level of value for the Commercial Class of property is 97%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 21.46.

8. That the Price Related Differential for the Commercial Class of property is 107.71.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
11. That the median indicated level of value for the Agricultural Class of property is 76%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 24.77.
13. That the Price Related Differential for the Agricultural Class of property is 100.18.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Lincoln County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Lincoln County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Lincoln County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 21st day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN LOGAN COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass or property within Logan County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Logan County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 94.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 19.25.
3. That the Price Related Differential for the Residential Class of Property is 96.24.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the statistical studies for the Commercial Class of property are not representative of the quality of assessment practices, since there were only three sales in a three-year

period.

8. That the median indicated level of value for the Agricultural Class of property is 78.00.
9. That the Coefficient of Dispersion for the Agricultural Class of property is 17.04.
10. That the Price Related Differential for the Agricultural Class of property is 102.61.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
12. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
13. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Logan County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Logan County for tax

year 2000.

2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Logan County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 24th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN LOUP COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass or property within Loup County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”

Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator

has filed certain narrative reports and statistical studies for Loup County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 100.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 17.12.
3. That the Price Related Differential for the Residential Class of Property is 114.89.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.

7. That the statistical studies for the Commercial Class of property are not representative of the quality of assessment practices, since there were only five sales for the Commercial Class of property in a three-year period.
8. That the median indicated level of value for the Agricultural Class of property is 77.00.
9. That the Coefficient of Dispersion for the Agricultural Class of property is 13.81.
10. That the Price Related Differential for the Agricultural Class of property is 98.14.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
12. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Loup County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Loup County for tax year 2000.

2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Loup County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 24th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDERS
ASSESSMENTS OF REAL PROPERTY	)	ADJUSTING VALUES
WITHIN MADISON COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

Filed May 12, 2000

APPEARANCES:

For the County:	Ross Herian
	Madison County Assessor
	P.O. Box 250
	Madison, NE 68748

SUMMARY OF DECISION

The Commission finds that a just and equitable assessment of the real property in Madison County for tax year 2000 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Residential Class of property within the County.

**I.
REPORT AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Madison County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 2000. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax

Equalization and Review Commission (“Commission”) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. EVIDENCE BEFORE THE COMMISSION

The Commission has received and considered the entire record before it, including the testimony of witnesses and Exhibits 1 through 683, in reaching its decision.

V.

FINDINGS OF FACT

The evidence before the Commission establishes the following:

A. RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 91.00.
This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 13.69.
3. That the Price Related Differential is 101.91.
4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.
6. That therefore the Commission, based on the record before it, finds and determines that a just and equitable legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.
7. That in order to make the proposed assessment just and equitable for the Residential Subclass under “Locations” (2) Suburban property in the County, an increase in the amount of 13% must be made in order to bring the median indicated level of value, from 85.30 to 96.38, the midpoint of the acceptable range, and for the Residential Subclass under “Locations” (3) Rural property in the County, an increase in the amount of 24%

must be made in order to bring the median indicated level of value, from 77.66 to 96.30, the midpoint of the acceptable range, as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

8. The Commission further finds that if such increases are ordered, the median indicated level of value of the Residential Class of property will be 92%, the COD will be 13.77, and the PRD will be 101.78.

B.
COMMERCIAL CLASS OF PROPERTY

9. That the median indicated level of value for the Commercial/Industrial Class of property is 93.00. This level is within the acceptable range set by state law.
10. That the Coefficient of Dispersion is 23.60.
11. That the Price Related Differential is 96.35.
12. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Commercial/Industrial Class of property.
13. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
14. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Commercial/Industrial Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

15. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial/Industrial Class of property, or a subclass thereof, is necessary.

**C.
AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 79.00.
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 19.95.
18. That the Price Related Differential is 105.85.
19. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
21. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
22. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

VI. CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Residential Class of property, or a subclass thereof.
2. That while the assessments made for the Commercial/Industrial Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

VII. ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the value of the Residential Subclass of property under “Locations” (2) Suburban in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be increased by 13%, from 85.30 to 96.38.

2. That the value of the Residential Subclass of property under “Locations” (3) Rural in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be increased by 24%, from 77.66 to 96.30.
3. That this ordered adjustment shall be applied to all residential real property in the County, including both land and improvements.
4. That the ordered adjustment shall be applied to all residential real property in the County, whether that property is suburban or rural.
5. That the ordered adjustment shall be applied to all suburban or rural residential real property in the County, whether that property is an improvement to agricultural real property, farm sites, or recreational property.
6. That the ordered adjustment shall be applied to mobile homes.
7. That no adjustment by a percentage by the Commission shall be made to the values of the Commercial/Industrial Class of real property in the County, or a subclass thereof, for tax year 2000.
8. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 2000.
9. That these Findings and Orders shall be served on the Madison County Assessor, the Madison County Clerk, the Chairperson of the Madison County Board and the Madison County Attorney, on or before May 15, 2000, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

10. That on or before June 5, 2000, the Madison County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
11. That the Property Tax Administrator shall audit the records of the Madison County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
12. That on or before August 1, 2000, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Madison County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 12th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN MCPHERSON COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass or property within McPherson County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for McPherson County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the statistical studies for the Residential Class of property are not representative of the quality of assessment practices, since there were only seven sales in a two-year period.
2. That the statistical studies for the Commercial Class of property are not representative of the quality of assessment practices, since there were no sales for the Commercial Class of property in a three-year period.
3. That the median indicated level of value for the Agricultural Class of property is 77.00.
4. That the Coefficient of Dispersion for the Agricultural Class of property is 14.87.
5. That the Price Related Differential for the Agricultural Class of property is 97.42.
6. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
7. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
8. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within McPherson County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of McPherson County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of McPherson County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 24th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN MERRICK COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Merrick County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Merrick County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 93.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 19.76.
3. That the Price Related Differential for the Residential Class of Property is 101.12.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 100.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 17.29.
9. That the Price Related Differential for the Commercial Class of property is 108.35.

10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
13. That the median indicated level of value for the Agricultural Class of property is 77.00.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 19.00.
15. That the Price Related Differential for the Agricultural Class of property is 98.05.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Merrick County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Merrick County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Merrick County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN MORRILL COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Morrill County for tax year 2000.

DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”

Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for

the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Morrill County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 95%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 20.93.
3. That the Price Related Differential for the Residential Class of Property is 102.88.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That the median indicated level of value for the Commercial Class of property is 95%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 21.11.
8. That the Price Related Differential for the Commercial Class of property is 106.47.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the problems shown by the statistical studies are not problems which can be resolved

by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

11. That the median indicated level of value for the Agricultural Class of property is 76%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 28.85.
13. That the Price Related Differential for the Agricultural Class of property is 102.24.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Morrill County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Morrill County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Morrill County be notified of this decision forthwith, as required by

Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 20th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN NANCE COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**AMENDED
FINDINGS AND ORDERS
ADJUSTING VALUES**

Filed May 17, 2000

APPEARANCES:

For the County: Joyce Mason-Newquist
Nance County Assessor
P.O. Box 338
Fullerton, NE 68638

SUMMARY OF DECISION

The Commission finds that a just and equitable assessment of the real property in Nance County for tax year 2000 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial and Agricultural Classes of property within the County.

**I.
REPORT AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Nance County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 2000. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax

Equalization and Review Commission (“Commission”) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. EVIDENCE BEFORE THE COMMISSION

The Commission has received and considered the entire record before it, including the testimony of witnesses and Exhibits 1 through 626, in reaching its decision.

**V.
FINDINGS OF FACT**

The evidence before the Commission establishes the following:

**A.
RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 99.00.
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 18.53.
3. That the Price Related Differential is 109.09.
4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 89.00.
This level is not within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 24.80.
10. That the Price Related Differential is 112.27.
11. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
13. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
14. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, an increase in the amount of 7% must be made in order to bring the median indicated level of value from 89.00 to the midpoint of the acceptable range, 96.00, as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
15. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 24.80, and the PRD will be 112.27.

**C.
AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 72.00.
This level is not within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 18.26.
18. That the Price Related Differential is 103.30.
19. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
21. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Agricultural Class of property, or a subclass thereof.
22. That in order to make the proposed assessment just and equitable for the Agricultural Class of property in the County, an increase in the amount of 11% to the subclass “Grass” must be made in order to bring the median indicated level of value from 69.05 to 76.65, the midpoint of the acceptable range of 77%, and an increase of 9% to the subclass “Irrigated” to bring the median from 70.47 to 76.81 (77%), as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

23. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Agricultural Class of property will be 77%, the COD will be 17.54, and the PRD will be 102.91.

VI. CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That a just and equitable assessment of the Residential Class of Property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
3. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.
4. That the level and quality of assessments within the County for the Agricultural Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Agricultural Class of property, or a subclass thereof.

**VII.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 2000.
2. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be increased by 7%.
3. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.
4. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.
5. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is an improvement to agricultural real property, farm sites, or recreational property.
6. That the ordered adjustment shall be applied to mobile homes, when coded commercial.
7. That the value of the Agricultural Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 77%), which requires that the subclass “irrigated” be increased by 9% and that the subclass “grass” be increased by 11%.
8. That the ordered adjustment shall be applied to grass and irrigated land only, which does not include improvements to agricultural real property or farm sites.

9. That these Findings and Orders shall be served on the Nance County Assessor, the Nance County Clerk, the Chairperson of the Nance County Board and the Nance County Attorney, on or before May 15, 2000, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
10. That on or before June 5, 2000, the Nance County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
11. That the Property Tax Administrator shall audit the records of the Nance County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
12. That on or before August 1, 2000, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Nance County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 17th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN NEMAHA COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Nemaha County for tax year 2000.

DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”

Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator

has filed certain narrative reports and statistical studies for Nemaha County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 95.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 13.00.
3. That the Price Related Differential for the Residential Class of Property is 100.92.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 93.00.
7. That the Coefficient of Dispersion for the Commercial Class of property is 19.05.
8. That the Price Related Differential for the Commercial Class of property is 107.04.
9. That the statistical studies of the quality of assessments are representative of the quality of

assessments for the Commercial Class of property.

10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
12. That the median indicated level of value for the Agricultural Class of property is 74.00.
13. That the Coefficient of Dispersion for the Agricultural Class of property is 17.47.
14. That the Price Related Differential for the Agricultural Class of property is 100.87.
15. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
16. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Nemaha County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Nemaha County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Nemaha County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN NUCKOLLS COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Nuckolls County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Nuckolls County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 96.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 18.12.
3. That the Price Related Differential for the Residential Class of Property is 108.52.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 96.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 19.15.
9. That the Price Related Differential for the Commercial Class of property is 115.57.

10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
13. That the median indicated level of value for the Agricultural Class of property is 76.00.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 14.74.
15. That the Price Related Differential for the Agricultural Class of property is 102.12.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Nuckolls County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Nuckolls County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Nuckolls County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN OTOE COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Otoe County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Otoe County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 95.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 16.16.
3. That the Price Related Differential for the Residential Class of Property is 100.55.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 99.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 9.38.
9. That the Price Related Differential for the Commercial Class of property is 100.01.

10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
12. That the median indicated level of value for the Agricultural Class of property is 75.00.
13. That the Coefficient of Dispersion for the Agricultural Class of property is 17.02.
14. That the Price Related Differential for the Agricultural Class of property is 109.83.
15. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
16. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Otoe County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Otoe County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Otoe County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	AMENDED
ASSESSMENTS OF REAL PROPERTY	)	FINDINGS AND ORDERS
WITHIN PAWNEE COUNTY,	)	(NO ADJUSTMENT TO VALUES)
NEBRASKA, FOR TAX YEAR 2000)	

Filed May 18, 2000

APPEARANCES:

For the County:	Jonathan W. Bailey
	Pawnee County Assessor
	P.O. Box 467
	Pawnee City, NE 68420

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Pawnee County for tax year 2000.

**I.
REPORTS AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Pawnee County ("County"), as required by Neb. Rev. Stat .§77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or

subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected”
Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”
Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 94.00.
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 25.70.
3. That the Price Related Differential is 108.42.
4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof should be made.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 97.00.
This level is within the acceptable range.
9. That the Coefficient of Dispersion is 25.02.

10. That the Price Related Differential is 120.06.
11. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
13. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
14. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof should be made.

**C.
AGRICULTURAL CLASS OF PROPERTY**

15. That the median indicated level of value for the Agricultural Class of property is 75.00.
This level is within the acceptable range.
16. That the Coefficient of Dispersion is 19.92.
17. That the Price Related Differential is 99.58.
18. That the statistical studies of the quality of assessments are representative of the level and quality of assessments of the Agricultural Class of property.
19. That the quality of the assessment practices of the County for this class of property is appropriate for this class of property, as shown by the COD and/or the PRD.

**V.
CONCLUSIONS OF LAW**

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Pawnee County should be made by the Commission for tax year 2000.

**VI.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Pawnee County for tax year 2000.
2. That these Findings and Orders shall be served on the Pawnee County Assessor, the Pawnee County Clerk, the Chairperson of the Pawnee County Board and the Pawnee County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 18th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN PERKINS COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Perkins County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Perkins County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 17.24.
3. That the Price Related Differential for the Residential Class of Property is 100.16.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 95.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 17.65.
9. That the Price Related Differential for the Commercial Class of property is 80.73.

10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
13. That the median indicated level of value for the Agricultural Class of property is 74.00.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 11.47.
15. That the Price Related Differential for the Agricultural Class of property is 102.10.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Perkins County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Perkins County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Perkins County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN PHELPS COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDERS
(NO ADJUSTMENT TO VALUES
AFTER SHOW CAUSE HEARING)**

Filed May 12, 2000

APPEARANCES:

For the County: Marilyn Manning
Phelps County Assessor
715 Fifth Avenue
Holdrege, NE 68949

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Phelps County for tax year 2000.

**I.
REPORTS AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Phelps County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 93.00.
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 19.98.
3. That the Price Related Differential is 106.47.
4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof should be made.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 95.00.
This level is within the acceptable range.
9. That the Coefficient of Dispersion is 23.06.

10. That the Price Related Differential is 107.18.
11. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
13. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
14. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof should be made.

**C.
AGRICULTURAL CLASS OF PROPERTY**

15. That the median indicated level of value for the Agricultural Class of property is 76.00.
This level is within the acceptable range.
16. That the Coefficient of Dispersion is 15.82.
17. That the Price Related Differential is 103.99.
18. That the statistical studies of the quality of assessments are representative of the level and quality of assessments of the Agricultural Class of property.
19. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.

20. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
21. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof should be made.

V. CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Phelps County should be made by the Commission for tax year 2000.

VI. ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Phelps County for tax year 2000.
2. That these Findings and Orders shall be served on the Phelps County Assessor, the Phelps County Clerk, the Chairperson of the Phelps County Board and the Phelps County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 12th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN PIERCE COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Pierce County for tax year 2000.

DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Pierce County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 15.96.
3. That the Price Related Differential for the Residential Class of Property is 102.79.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 95.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 23.02.

9. That the Price Related Differential for the Commercial Class of property is 100.21.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
13. That the median indicated level of value for the Agricultural Class of property is 77.00.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 13.74.
15. That the Price Related Differential for the Agricultural Class of property is 103.93.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Pierce County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Pierce County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Pierce County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN PLATTE COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Platte County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Platte County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 96.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 11.43.
3. That the Price Related Differential for the Residential Class of Property is 100.89.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 96.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 16.97.
9. That the Price Related Differential for the Commercial Class of property is 98.93.

10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
13. That the median indicated level of value for the Agricultural Class of property is 75.00.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 16.98.
15. That the Price Related Differential for the Agricultural Class of property is 103.78.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of

property within Platte County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Platte County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Platte County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN POLK COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Polk County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Polk County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 18.87.
3. That the Price Related Differential for the Residential Class of Property is 104.06.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 94.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 20.98.

9. That the Price Related Differential for the Commercial Class of property is 93.18.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the statistical studies for the Commercial Class of property are based on fifteen sales. That sales of only fifteen parcels of the commercial property in a three-year period are insufficient to provide statistically reliable studies. Further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.
12. That the median indicated level of value for the Agricultural Class of property is 76.00.
13. That the Coefficient of Dispersion for the Agricultural Class of property is 17.12.
14. That the Price Related Differential for the Agricultural Class of property is 102.01.
15. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
16. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Polk County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Polk County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Polk County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN RED WILLOW COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Red Willow County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Red Willow County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 100.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 18.16.
3. That the Price Related Differential for the Residential Class of Property is 102.60.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 100.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 17.08.
9. That the Price Related Differential for the Commercial Class of property is 104.77.

10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
13. That the median indicated level of value for the Agricultural Class of property is 75.00.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 16.76.
15. That the Price Related Differential for the Agricultural Class of property is 100.55.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Red Willow County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Red Willow County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Red Willow County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN RICHARDSON COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Richardson County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Richardson County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 95.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 21.99.
3. That the Price Related Differential for the Residential Class of Property is 107.34.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 96.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 19.99.
9. That the Price Related Differential for the Commercial Class of property is 101.04.

10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
12. That the median indicated level of value for the Agricultural Class of property is 74.00.
13. That the Coefficient of Dispersion for the Agricultural Class of property is 17.39.
14. That the Price Related Differential for the Agricultural Class of property is 106.26.
15. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
16. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Richardson County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Richardson County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Richardson County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN ROCK COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**AMENDED
FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Rock County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”

Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator

has filed certain narrative reports and statistical studies for Rock County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 92.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 18.30.
3. That the Price Related Differential for the Residential Class of Property is 98.90.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.

7. That the median indicated level of value for the Commercial Class of property is 100.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 18.06.
9. That the Price Related Differential for the Commercial Class of property is 102.16.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
13. That the median indicated level of value for the Agricultural Class of property is 79.00.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 26.31.
15. That the Price Related Differential for the Agricultural Class of property is 108.14.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property,

or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Rock County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Rock County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Rock County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 8th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN SALINE COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Saline County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Saline County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 93.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 10.45.
3. That the Price Related Differential for the Residential Class of Property is 101.81.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 96.00.
7. That the Coefficient of Dispersion for the Commercial Class of property is 14.47.
8. That the Price Related Differential for the Commercial Class of property is 107.07.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.

10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
12. That the median indicated level of value for the Agricultural Class of property is 76.00.
13. That the Coefficient of Dispersion for the Agricultural Class of property is 17.96.
14. That the Price Related Differential for the Agricultural Class of property is 105.29.
15. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
16. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Saline County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Saline County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Saline County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN SARPY COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDERS
(NO SHOW CAUSE HEARING)**

Filed April 27, 2000

APPEARANCES:

For the County: Dan Pittman
 Sarpy County Assessor
 1210 Golden Gate Drive
 Papillion, NE 68046

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Sarpy County for tax year 2000.

**I.
REPORTS AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Sarpy County (“County”), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission (“Commission”) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 94.00.
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 5.74.
3. That the Price Related Differential is 100.19.
4. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.
5. All measures of central tendency are within acceptable ranges.

B.
COMMERCIAL CLASS OF PROPERTY

6. That the median indicated level of value for the Commercial Class of property is 97.00.
This level is within the acceptable range.
7. That the Coefficient of Dispersion is 25.53.
8. That the Price Related Differential is 100.81.
9. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
10. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
11. That therefore the Commission, based on the record before it, finds and determines that

no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof should be made.

**C.
AGRICULTURAL CLASS OF PROPERTY**

12. That there are no reported sales or related statistical studies for the Agricultural Class of property for the County since the entire county is subject to special agricultural valuation (greenbelt).

**V.
CONCLUSIONS OF LAW**

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Sarpy County should be made by the Commission for tax year 2000.

**VI.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Sarpy County for tax year 2000.
2. That these Findings and Orders shall be served on the Sarpy County Assessor, the Sarpy County Clerk, the Chairperson of the Sarpy County Board and the Sarpy County Attorney, via First Class United States Mail, on or before May 15, 2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 27th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN SAUNDERS COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**FINDINGS AND ORDERS
(NO ADJUSTMENT TO VALUES
AFTER SHOW CAUSE HEARING)**

Filed May 12, 2000

APPEARANCES:

For the County: Cathy Gusman
State Assessing Officer for Saunders County
433 North Chestnut Street
Wahoo, NE 68066

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Saunders County for tax year 2000.

**I.
REPORTS AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Saunders County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or

subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected”
Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”
Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 93.00.
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 20.40.
3. That the Price Related Differential is 103.39.
4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof should be made.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 99.00.
This level is within the acceptable range.
9. That the Coefficient of Dispersion is 24.15.

10. That the Price Related Differential is 97.45.
11. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
13. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
14. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof should be made.

**C.
AGRICULTURAL CLASS OF PROPERTY**

15. For assessment year 2000, the evidence before the Property Tax Administrator is inconclusive at this time to form an opinion that the level of value and quality of assessment of special value and recapture value is unacceptable.

**V.
CONCLUSIONS OF LAW**

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Saunders County should be made by the Commission for tax year 2000.

**VI.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Saunders County for tax year 2000.
2. That these Findings and Orders shall be served on the State Assessing Officer for Saunders County, the Saunders County Clerk, the Chairperson of the Saunders County Board and the Saunders County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 12th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDERS
ASSESSMENTS OF REAL PROPERTY	)	(NO ADJUSTMENT TO VALUES
WITHIN SCOTTS BLUFF COUNTY,	)	AFTER SHOW CAUSE HEARING)
NEBRASKA, FOR TAX YEAR 2000)	

Filed May 3, 2000

APPEARANCES:

For the County:	Eunice Schoeneman Scotts Bluff County Assessor 1825 Tenth Street Gering, NE 69341
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SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Scotts Bluff County for tax year 2000.

**I.
REPORTS AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Scotts Bluff County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 94.00.
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 15.57.
3. That the Price Related Differential is 103.03.
4. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof should be made.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 98.00.
This level is within the acceptable range.
8. That the Coefficient of Dispersion is 20.69.
9. That the Price Related Differential is 108.78.
10. That the quality of the assessment practices of the County for this class of property is not

appropriate for this class of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof should be made.

C. AGRICULTURAL CLASS OF PROPERTY

13. That the median indicated level of value for the Agricultural Class of property is 74.00.
This level is within the acceptable range.
14. That the Coefficient of Dispersion is 25.19.
15. That the Price Related Differential is 102.86.
16. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof should be made.

**V.
CONCLUSIONS OF LAW**

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Scotts Bluff County should be made by the Commission for tax year 2000.

**VI.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Scotts Bluff County for tax year 2000.
2. That these Findings and Orders shall be served on the Scotts Bluff County Assessor, the Scotts Bluff County Clerk, the Chairperson of the Scotts Bluff County Board and the Scotts Bluff County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 3rd day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN SEWARD COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Seward County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Seward County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 94.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 10.77.
3. That the Price Related Differential for the Residential Class of Property is 100.18.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 99.00.
7. That the Coefficient of Dispersion for the Commercial Class of property is 9.40.
8. That the Price Related Differential for the Commercial Class of property is 121.57.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the problems shown by the statistical studies are not problems which can be resolved

by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
12. That the median indicated level of value for the Agricultural Class of property is 75.00.
13. That the Coefficient of Dispersion for the Agricultural Class of property is 20.63.
14. That the Price Related Differential for the Agricultural Class of property is 104.66.
15. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
16. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Seward County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Seward County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Seward County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN SHERIDAN COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**AMENDED
FINDINGS AND ORDERS
ADJUSTING VALUES**

Filed May 2, 2000

APPEARANCES:

For the County: Linda A. Witt
Sheridan County Assessor
P.O. Box 391
Rushville, NE 69360

SUMMARY OF DECISION

The Commission finds that a just and equitable assessment of the real property in Sheridan County for tax year 2000 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.
REPORT AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Sheridan County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 2000. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax

Equalization and Review Commission (“Commission”) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“. . . if the commission finds that a just and equitable assessment of the property in the

state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. EVIDENCE BEFORE THE COMMISSION

The Commission has received and considered the entire record before it, including the testimony of witnesses and Exhibits 1 through 530, in reaching its decision.

V. FINDINGS OF FACT

The evidence before the Commission establishes the following:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 97.00.
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 29.11.
3. That the Price Related Differential is 110.33.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, should be made.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 91.00.
This level is not within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 29.16.

10. That the Price Related Differential is 114.06.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
13. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
14. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, an increase in the amount of 6% must be made to the commercial property in the Town of Gordon in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
15. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Commercial Class of property in the Town of Gordon will be 96.00, the COD will be 20.68, and the PRD will be 102.32. Further, that if such increase is ordered, the median level of value for the entire Commercial Class of property will be 96%, the COD will be 27.96, and the PRD will be 114.62.

C.
AGRICULTURAL CLASS OF PROPERTY

16. That the median indicated level of value for the Agricultural Class of property is 78.00.
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 15.40.
18. That the Price Related Differential is 110.98.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
21. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
22. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, should be made.

VI.
CONCLUSIONS OF LAW

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a

percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.
3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization

VII. ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 2000.
2. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass of commercial property only in the Town of Gordon be increased by 6%.
3. That this ordered adjustment shall be applied to all commercial real property in the Town of Gordon, including both land and improvements.
4. That the ordered adjustment shall be applied to all commercial real property in the Town of Gordon, whether that property is urban or suburban.

5. That the ordered adjustment shall be applied to mobile homes in the Town of Gordon, when coded commercial.
6. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 2000.
7. That these Amended Findings and Orders shall be served on the Sheridan County Assessor, the Sheridan County Clerk, the Chairperson of the Sheridan County Board and the Sheridan County Attorney, on or before May 15, 2000, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
8. That on or before June 5, 2000, the Sheridan County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
9. That the Property Tax Administrator shall audit the records of the Sheridan County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That on or before August 1, 2000, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Sheridan County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 2nd day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF)	
ASSESSMENTS OF REAL PROPERTY	)	AMENDED
WITHIN SHERMAN COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA, FOR TAX YEAR 2000	)	ADJUSTING VALUES

Filed April 27, 2000

APPEARANCES:

For the County:	Carolyn Sekutera
	State Assessing Officer for Sherman County
	P.O. Box 66
	Loup City, NE 68853

SUMMARY OF DECISION

The Commission finds that a just and equitable assessment of the real property in Sherman County for tax year 2000 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.
REPORT AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Sherman County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 2000. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax

Equalization and Review Commission (“Commission”) and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected”
Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”
Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. EVIDENCE BEFORE THE COMMISSION

The Commission has received and considered the entire record before it, including the testimony of witnesses and Exhibits 1 through 516, in reaching its decision.

**V.
FINDINGS OF FACT**

The evidence before the Commission establishes the following:

A.

RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 100.00.
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 27.30.
3. That the Price Related Differential is 107.19.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the median indicated level of value for the Commercial Class of property is 105.00.
This level is not within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 25.39.
10. That the Price Related Differential is 84.26.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
13. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
14. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, a decrease in the amount of 8.5% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. § 77-5023 (1998 Cum. Supp.).
15. The Commission further finds that if such a decrease is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 25.38, and the PRD will be 84.26.

**C.
AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 77.00.
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 12.74.
18. That the Price Related Differential is 100.10.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.

**VI.
CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.

**VII.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 2000.
2. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be decreased by 8.5%.
3. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.
4. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.
5. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is an improvement to agricultural real property, or recreational property.
6. That the ordered adjustment shall be applied to mobile homes, if coded commercial.
7. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 2000.
8. That these Findings and Orders shall be served on the State Assessing Officer for Sherman County, the Sherman County Clerk, the Chairperson of the Sherman County Board and the Sherman County Attorney, on or before May 15, 2000, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028

(1998 Cum. Supp.)

9. That on or before June 5, 2000, the State Assessing Officer for Sherman County shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That the Property Tax Administrator shall audit the records of the State Assessing Officer for Sherman County to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
11. That on or before August 1, 2000, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Sherman County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 27th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN SIOUX COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Sioux County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Sioux County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 99.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 8.76.
3. That the Price Related Differential for the Residential Class of Property is 105.67.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the statistical studies for the Commercial Class of property are based on five sales.
That sales of only five parcels of commercial property are insufficient to provide statistically reliable studies. Further that there is no other evidence before the

Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.

8. That the median indicated level of value for the Agricultural Class of property is 78.00.
9. That the Coefficient of Dispersion for the Agricultural Class of property is 13.64.
10. That the Price Related Differential for the Agricultural Class of property is 103.93.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
12. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
13. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Sioux County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Sioux County for tax year 2000.

2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Sioux County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN STANTON COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Stanton County for tax year 2000.

DUTIES OF THE COMMISSION

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”

Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator

has filed certain narrative reports and statistical studies for Stanton County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 92.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 16.18.
3. That the Price Related Differential for the Residential Class of Property is 102.08.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 97.00.

8. That the Coefficient of Dispersion for the Commercial Class of property is 21.32.
9. That the Price Related Differential for the Commercial Class of property is 99.04.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
13. That the median indicated level of value for the Agricultural Class of property is 75.00.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 17.84.
15. That the Price Related Differential for the Agricultural Class of property is 100.41.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of

property within Stanton County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Stanton County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Stanton County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN THAYER COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Thayer County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Thayer County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 99.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 13.95.
3. That the Price Related Differential for the Residential Class of Property is 100.99.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 100.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 12.63.

9. That the Price Related Differential for the Commercial Class of property is 105.17.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
13. That the median indicated level of value for the Agricultural Class of property is 75.00.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 21.83.
15. That the Price Related Differential for the Agricultural Class of property is 106.55.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Thayer County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Thayer County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Thayer County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN THOMAS COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Thomas County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator

has filed certain narrative reports and statistical studies for Thomas County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 26.84.
3. That the Price Related Differential for the Residential Class of Property is 113.29.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.

7. That the statistical studies for the Commercial Class of property are based on seven sales. That sales of only seven parcels of commercial property in a three-year period are insufficient to provide statistically reliable studies. Further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.
8. That the statistical studies for the Agricultural Class of property are based on nine sales. That sales of only nine parcels of agricultural property in a three-year period are insufficient to provide statistically reliable studies. Further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Agricultural Class of property.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Thomas County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Thomas County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor,

the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Thomas County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN THURSTON COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Thurston County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Thurston County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 92.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 14.08.
3. That the Price Related Differential for the Residential Class of Property is 99.04.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 94.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 17.63.

9. That the Price Related Differential for the Commercial Class of property is 107.85.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
13. That the median indicated level of value for the Agricultural Class of property is 75.00.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 12.73.
15. That the Price Related Differential for the Agricultural Class of property is 106.16.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Thurston County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Thurston County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Thurston County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN VALLEY COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Valley County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Valley County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 93.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 16.59.
3. That the Price Related Differential for the Residential Class of Property is 105.20.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 96.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 17.78.

9. That the Price Related Differential for the Commercial Class of property is 100.07.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
12. That the median indicated level of value for the Agricultural Class of property is 78.00.
13. That the Coefficient of Dispersion for the Agricultural Class of property is 17.95.
14. That the Price Related Differential for the Agricultural Class of property is 103.40.
15. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
16. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
17. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Valley County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Valley County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Valley County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDERS
ASSESSMENTS OF REAL PROPERTY	)	(NO ADJUSTMENT TO VALUES
WITHIN WASHINGTON COUNTY,	)	AFTER SHOW CAUSE HEARING)
NEBRASKA, FOR TAX YEAR 2000)	

Filed May 12, 2000

APPEARANCES:

For the County:	Sidney Penke
	Washington County Assessor
	1555 Colfax Street
	Blair, NE 68008-2094

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Washington County for tax year 2000.

**I.
REPORTS AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Washington County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or

subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 100.00.
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 10.77.
3. That the Price Related Differential is 100.12.
4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.
6. That the statistical measures are within the appropriate ranges.

B.
COMMERCIAL CLASS OF PROPERTY

7. That the median indicated level of value for the Commercial Class of property is 97.00.
This level is within the acceptable range.
8. That the Coefficient of Dispersion is 13.17.
9. That the Price Related Differential is 104.78.
10. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Commercial Class of property.
11. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.

12. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
13. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof should be made.

**C.
AGRICULTURAL CLASS OF PROPERTY**

14. For assessment year 2000, the evidence before the Property Tax Administrator is inconclusive at this time to form an opinion that the level of value and quality of assessment of special value and recapture value is unacceptable.

**V.
CONCLUSIONS OF LAW**

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Washington County should be made by the Commission for tax year 2000.

**VI.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Washington County for tax year 2000.

2. That these Findings and Orders shall be served on the Washington County Assessor, the Washington County Clerk, the Chairperson of the Washington County Board and the Washington County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 12th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN WAYNE COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Wayne County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Wayne County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 10.97.
3. That the Price Related Differential for the Residential Class of Property is 101.30.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 95.00.
7. That the Coefficient of Dispersion for the Commercial Class of property is 22.56.
8. That the Price Related Differential for the Commercial Class of property is 106.07.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the problems shown by the statistical studies are not problems which can be resolved

by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

11. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
12. That the median indicated level of value for the Agricultural Class of property is 77.00.
13. That the Coefficient of Dispersion for the Agricultural Class of property is 15.61.
14. That the Price Related Differential for the Agricultural Class of property is 102.87.
15. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
16. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Wayne County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Wayne County for tax

year 2000.

2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Wayne County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)	
OF THE EQUALIZATION OF	)	FINDINGS AND ORDER
ASSESSMENTS OF REAL PROPERTY	)	(No Show Cause Hearing)
WITHIN WEBSTER COUNTY,)	
NEBRASKA, FOR TAX YEAR 2000)	

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Webster County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Webster County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 96.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 23.14.
3. That the Price Related Differential for the Residential Class of Property is 103.52.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 95.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 28.28.
9. That the Price Related Differential for the Commercial Class of property is 100.46.

10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
13. That the median indicated level of value for the Agricultural Class of property is 76.00.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 15.13.
15. That the Price Related Differential for the Agricultural Class of property is 103.11.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by made without increasing or decreasing by a percentage the value of that class or a subclass thereof. the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within Webster County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of Webster County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Webster County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN WHEELER COUNTY,)
NEBRASKA, FOR TAX YEAR 2000)

**FINDINGS AND ORDERS
(NO ADJUSTMENT TO VALUES
AFTER SHOW CAUSE HEARING)**

Filed May 12, 2000

APPEARANCES:

For the County: Lorraine Woeppel
 Wheeler County Assessor
 P.O. Box 127
 Bartlett, NE 68622

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within Wheeler County for tax year 2000.

**I.
REPORTS AND OPINION
OF THE PROPERTY TAX ADMINISTRATOR**

Wheeler County ("County"), as required by Neb. Rev. Stat. §77-1514 (1999 Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

II. REVIEW OF ASSESSMENT PRACTICES

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in Title 442, Neb. Admin. Code, Chapter 9, Section 7.

III. DUTIES OF THE COMMISSION

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected”

Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.”

Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

IV. FINDINGS OF FACT

The Commission is bound to consider only evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016(3) (1999 Supp.) The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

A.
RESIDENTIAL CLASS OF PROPERTY

1. That the median indicated level of value for the Residential Class of property is 92.00.
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 24.45.
3. That the Price Related Differential is 95.97.
4. That the statistical studies of the quality of assessments are representative of the level and quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof should be made.

B.
COMMERCIAL CLASS OF PROPERTY

8. That the statistical studies for the Commercial Class of property are based on four sales; that these sales of the Commercial Class of property are insufficient to provide statistically reliable studies; and, further, that there is no other evidence before the

Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.

**C.
AGRICULTURAL CLASS OF PROPERTY**

9. That the median indicated level of value for the Agricultural Class of property is 74.00.
This level is within the acceptable range.
10. That the Coefficient of Dispersion is 26.81.
11. That the Price Related Differential is 97.17.
12. That the statistical studies of the quality of assessments are representative of the level and quality of assessments of the Agricultural Class of property.
13. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
14. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
15. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof should be made.

**V.
CONCLUSIONS OF LAW**

The Commission concludes as a matter of law that no adjustment to a class or subclass of

property within Wheeler County should be made by the Commission for tax year 2000.

**VI.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Wheeler County for tax year 2000.
2. That these Findings and Orders shall be served on the Wheeler County Assessor, the Wheeler County Clerk, the Chairperson of the Wheeler County Board and the Wheeler County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 2000, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 12th day of May, 2000.

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER)
OF THE EQUALIZATION OF)
ASSESSMENTS OF REAL PROPERTY)
WITHIN YORK COUNTY, NEBRASKA,)
FOR TAX YEAR 2000)

**FINDINGS AND ORDER
(No Show Cause Hearing)**

SUMMARY OF DECISION

The Tax Equalization and Review Commission, as part of its equalization proceedings held pursuant to Neb. Rev. Stat. §77-5022, *et seq.*, finds and determines that it should not order an adjustment to a class or subclass of property within York County for tax year 2000.

DUTIES OF THE COMMISSION

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to Section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.”
Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

ANALYSIS

The Tax Equalization and Review Commission (“Commission”) is authorized by the

Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1999 Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 2000. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for York County in compliance with that mandate.

FINDINGS OF FACT

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered.

Neb. Rev. Stat. §77-5016(3) (1999 Supp.). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge.

Neb. Rev. Stat. §77-5016(5) (1999 Supp.) From all of the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97.00.
2. That the Coefficient of Dispersion for the Residential Class of Property is 9.14.
3. That the Price Related Differential for the Residential Class of Property is 101.15.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property or a subclass thereof can be made.
7. That the median indicated level of value for the Commercial Class of property is 97.00.
8. That the Coefficient of Dispersion for the Commercial Class of property is 13.45.
9. That the Price Related Differential for the Commercial Class of property is 102.48.

10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, can be made.
13. That the median indicated level of value for the Agricultural Class of property is 74.00.
14. That the Coefficient of Dispersion for the Agricultural Class of property is 12.28.
15. That the Price Related Differential for the Agricultural Class of property is 102.94.
16. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, can be made.

CONCLUSIONS OF LAW

The Commission concludes as a matter of law that no adjustment to a class or subclass of property within York County should be made by the Commission for tax year 2000.

ORDER

IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. No show cause hearing be held as to the assessment practices of York County for tax year 2000.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of York County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

IT IS SO ORDERED.

Dated this 25th day of April, 2000.

